

Missouri Department of Revenue

Financial and Statistical Report

Fiscal Year Ended June 30, 2023



Missouri Department of Revenue

Financial and Statistical Report

Fiscal Year Ended June 30, 2023



Wayne Wallingford
Director of Revenue

TABLE OF CONTENTS

| | |
|--|-----|
| Introductory | 1 |
| Organizational Chart | 3 |
| Taxes Administered | |
| Summary of Taxes Administered | 4 |
| Cigarette Tax | 5 |
| Corporate & Individual Income Tax | 7 |
| Financial Institutions Tax | 10 |
| Fuel Tax | 12 |
| Insurance Tax..... | 14 |
| Local Sales and Use Tax..... | 16 |
| Marijuana Taxes..... | 17 |
| State Sales and Use Tax..... | 18 |
| Other Taxes..... | 21 |
| Collection History of Taxes Administered for the Last Ten Fiscal Years (2014-2023) | 23 |
| Income Tax Summary of Activities for the Last Ten Fiscal Years (2014-2023) | 24 |
| Fees Administered | |
| Summary of Fees Administered..... | 25 |
| All-Terrain Vehicle Fees..... | 26 |
| Court and County Clerk and Recorder Fees..... | 27 |
| Driver License Fees..... | 32 |
| Marine Fees | 35 |
| Motor Vehicle Fees | 36 |
| Other Fees | 41 |
| Driver License Transactions for the Last Five Fiscal Years (2019-2023) | 45 |
| Motor Vehicle Transactions for the Last Five Fiscal Years (2019-2023) | 46 |
| Marine Transactions for the Last Five Fiscal Years (2019-2023)..... | 47 |
| All-Terrain Vehicle Transactions for the Last Five Fiscal Years (2019-2023) | 47 |
| Summary of Other Receipts | 48 |
| Non-State Funds Schedule | |
| Non-State Funds Financial Schedule Cash Basis..... | 49 |
| Tax and Fee Distribution - Counties | 50 |
| Tax and Fee Distribution - Cities | 55 |
| Tax Distribution – Other Political Subdivisions | 87 |
| Budgetary and Expenditure Comparison Schedules | |
| Schedule of Appropriations and Expenditures – Budget and Actual | 99 |
| Expense and Equipment Expenditures by Subclass | 104 |
| General Governmental Expenditures by Division Fiscal Year 2014-2023 | 105 |
| General Governmental Expenditures by Fund..... | 106 |
| Program Specific Distributions..... | 107 |
| Fund Descriptions | |
| State Fund Descriptions..... | 108 |
| Non-State Fund Descriptions | 122 |
| Non-Appropriated Funds - Sources and Applications | 127 |

INTRODUCTORY

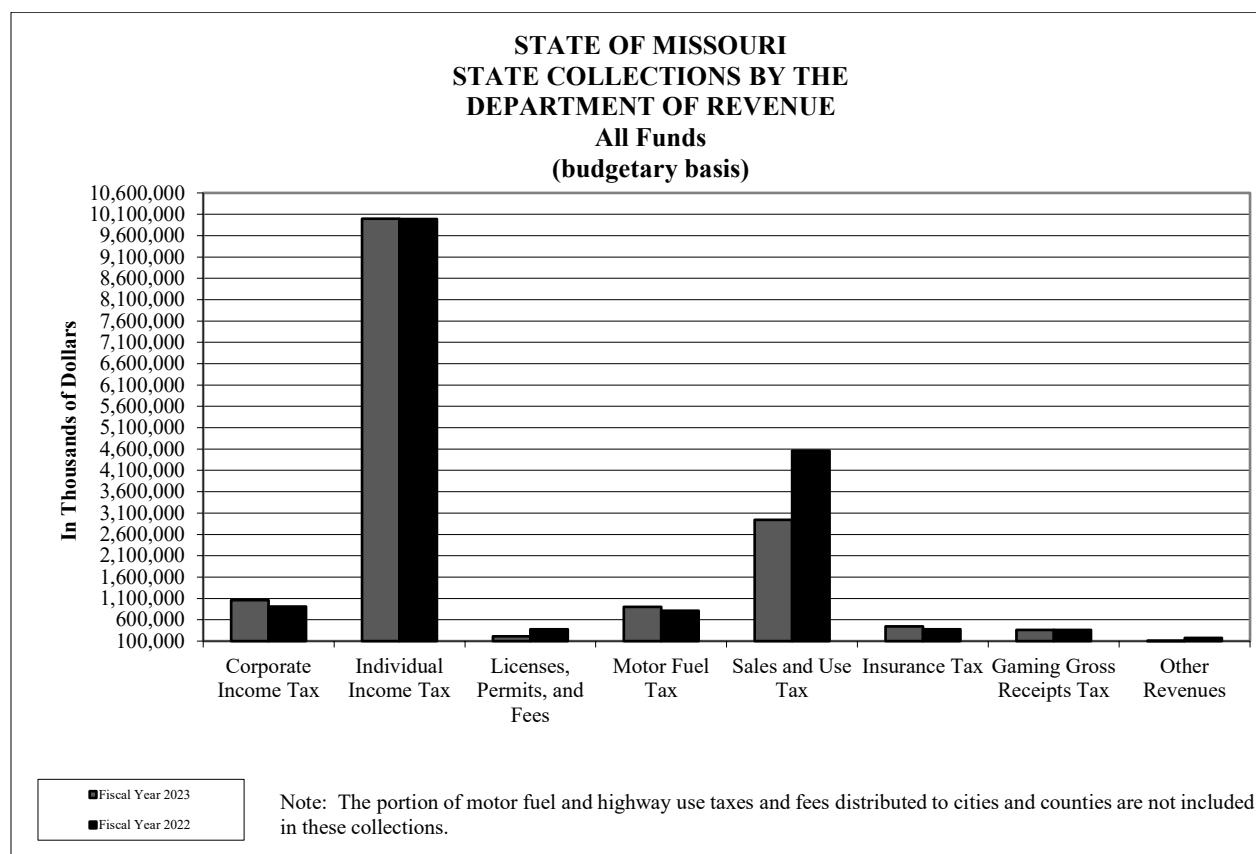
REPORTING ENTITY

The people of Missouri created the Department of Revenue when they adopted Article IV, Section 12, of the 1945 Constitution of Missouri. The Department serves as the central collection agency for state revenues. The primary duties of the Department are the collection of taxes, titling and registration of motor vehicles, and licensing of drivers throughout the state.

The number of employees authorized by the General Assembly for Fiscal Year 2023 was 1,069.55, with an operating budget of \$69.2 million.

COLLECTIONS

State money (General Revenue Fund 0101 collections and all other governmental funds' collections) collected by the Department totaled \$15.0 billion in Fiscal Year 2023, a decrease of 17.33 percent over Fiscal Year 2022. The Department collected 94.80 percent of the state's General Revenue Fund (Fund 0101) collections and 31.36 percent of state funds' collections. The graph below shows Department collections for all state funds.



INTRODUCTORY

REPORT REQUIREMENTS

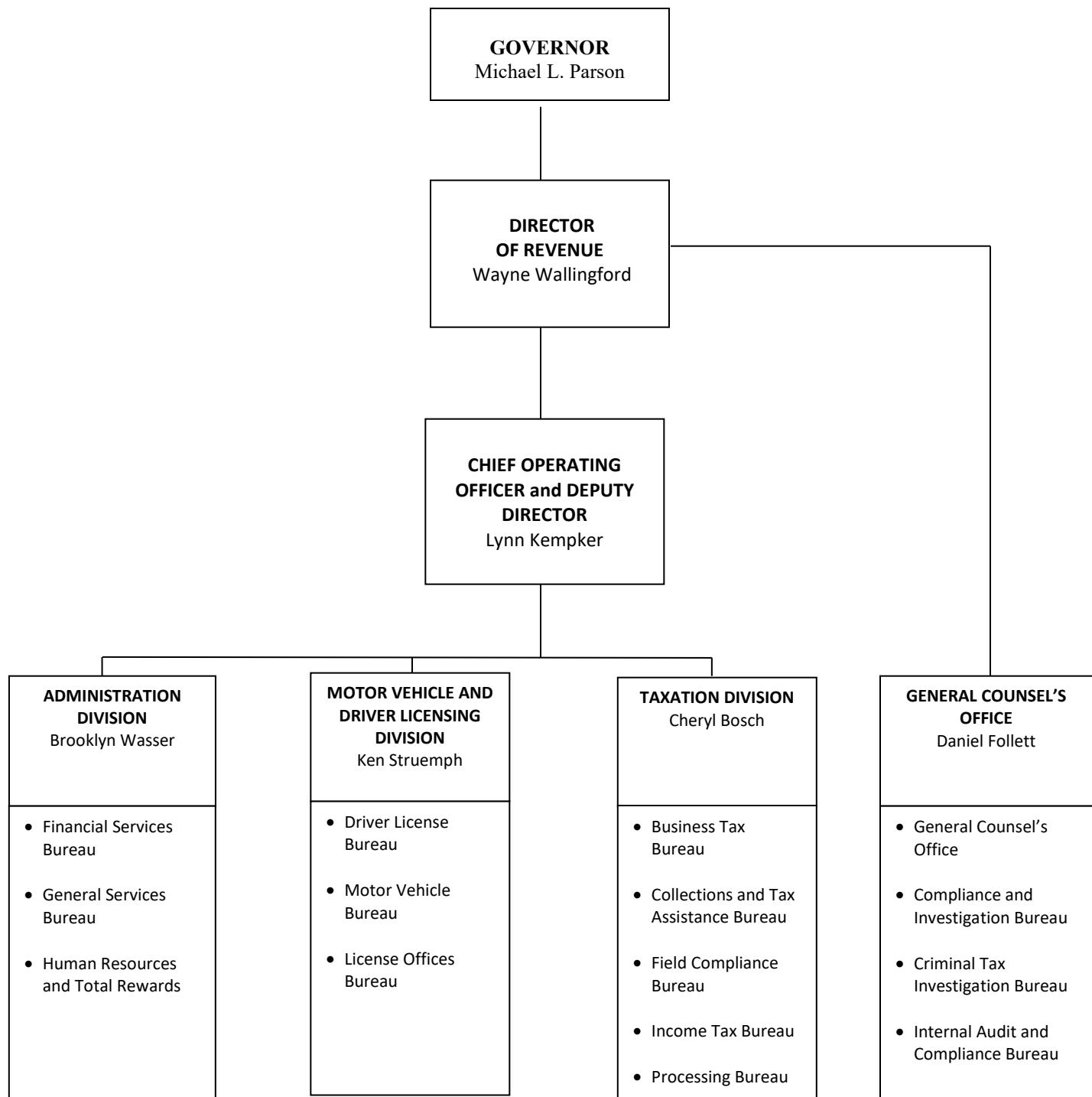
This report, together with schedules prepared by the Missouri State Treasurer and the Missouri Annual Comprehensive Financial Report of the Missouri Office of Administration, Division of Accounting, fulfills the statutory requirements for financial reporting under Section 32.060, RSMo.

REQUESTS FOR INFORMATION

Questions concerning the information provided in this report or additional financial information should be directed to the Missouri Department of Revenue, Financial Services Bureau, P. O. Box 87, Jefferson City, MO 65105-0087; telephone (573) 751-7429; or email DOR.FSB_Management@dor.mo.gov. The report may be viewed online at www.dor.mo.gov.

Department of Revenue

Organizational Chart



Missouri Department of Revenue

Taxes Administered

Fiscal Year Ended June 30, 2023

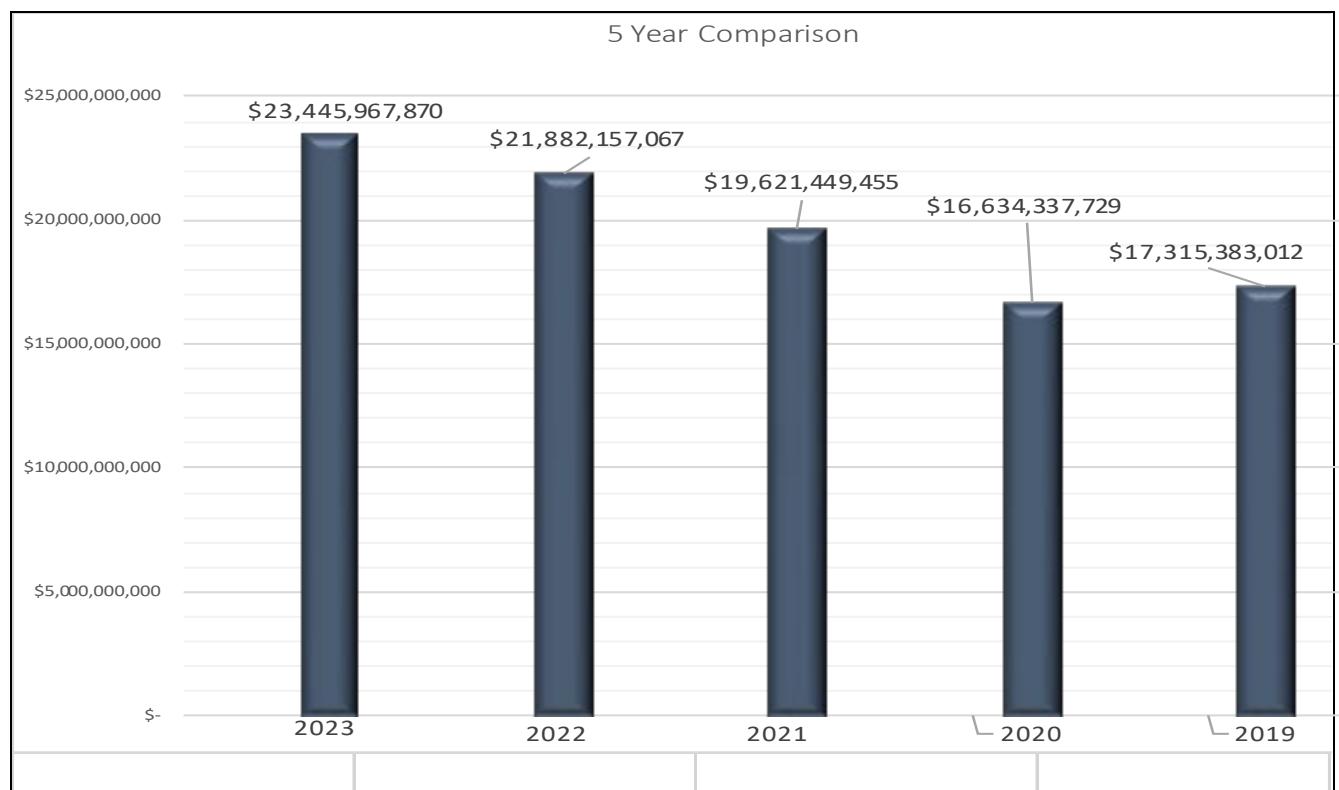
The Taxes Administered schedules provide a brief description of the tax and a breakdown of the types of collections included in each tax. Also included are schedules that depict comparative data on taxes administered by the Department of Revenue.



TAXES ADMINISTERED

SUMMARY OF TAXES ADMINISTERED

| | FY23 Amount Collected | FY22 Amount Collected | Percent Increase/ Decrease |
|-----------------------------------|--------------------------|--------------------------|----------------------------------|
| Cigarette Tax | \$95,980,518 | \$100,177,637 | -4.2 % |
| Financial Institutions Tax | 15,825,000 | 53,870,066 | -70.6 |
| Fuel Tax | 905,517,957 | 811,727,589 | 11.6 |
| Individual Income & Corporate Tax | 11,058,220,900 | 10,904,480,934 | 1.4 |
| Insurance Tax | 457,335,958 | 391,005,171 | 17.0 |
| Local Sales and Use Tax | 5,073,434,056 | 4,629,942,605 | 9.6 |
| State Sales and Use Tax | 5,391,158,485 | 4,547,872,464 | 18.5 |
| Other Taxes | 448,494,996 | 443,080,601 | 1.2 |
| Total Collections | \$23,445,967,870 | \$21,882,157,067 | 7.1 % |



TAXES ADMINISTERED

CIGARETTE TAX

Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 149.015, RSMo. The tax rate is 8 ½ mills per cigarette or 17 cents per pack of 20. Disposition of the tax per Section 149.065, RSMo. is 4 ½ mills per cigarette to the State School Money Fund (Fund 0616), 2 mills per cigarette to the Fair Share Fund (Fund 0687), and 2 mills per cigarette to the Health Initiatives Fund (Fund 0275).

St. Louis County Cigarette Tax

This is an additional tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 66.340, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to St. Louis County and municipalities within the county for police and law enforcement and 1 percent to the General Fund (Fund 0101).

Jackson County Cigarette Tax

This is an additional tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 210.320, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to Jackson County for children services and 1 percent to the General Fund (Fund 0101).

Other Tobacco Products Tax

This is a tax levied upon the first sale of tobacco products, other than cigarettes, within the state. The tax is authorized by Section 149.160, RSMo. The tax rate is 10 percent of the manufacturer's invoice price. Disposition of the tax is to the Health Initiatives Fund (Fund 0275).

Tobacco Control

This is a penalty assessed to tobacco product manufacturers for non-compliance with the Tobacco Master Settlement Agreement. The penalty is authorized by Section 196.1035, RSMo. Disposition of the penalty is to the Tobacco Control Special Fund (Fund 0984).

Tobacco Products Bond

Tobacco product wholesaler licensees must file a cash or surety bond, letter of credit or other instrument approved by the director in the amount of three times the average tax liability as authorized by Section 149.035, RSMo. The instruments are held in the agency fund Cigarette and Tobacco Tax and Fees Non-State Fund. The Department refunds the bonds to the licensee when the licensee discontinues operations or forfeits the bond to the state if the licensee becomes delinquent in paying its taxes.

TAXES ADMINISTERED

| Tax Type | FY2023 | Percent of Change | FY2022 | Percent of Change | FY2021 | Percent of Change | FY2020 | Percent of Change | FY2019 |
|--------------------------|---------------------|-------------------|----------------------|-------------------|----------------------|-------------------|----------------------|-------------------|---------------------|
| Cigarette | 63,622,252 | -6.4% | 67,995,264 | -5.8% | 72,200,590 | -1.1% | 72,998,919 | 0.1% | \$72,927,231 |
| St. Louis County | 2,141,120 | -10.2% | 2,384,615 | -5.3% | 2,518,142 | -3.4% | 2,606,827 | 2.0% | 2,556,899 |
| Jackson County | 1,582,671 | -4.0% | 1,648,310 | -8.7% | 1,804,879 | -2.2% | 1,844,820 | -4.6% | 1,932,823 |
| Tobacco Products | 28,582,471 | 1.7% | 28,115,948 | 3.3% | 27,216,892 | 14.5% | 23,761,321 | 8.3% | 21,938,400 |
| Tobacco Control | 2,500 | 100.0% | | | | | 10,000 | 100.0% | 5,000 |
| Tobacco Prod Bond | 49,504 | 47.8% | 33,500 | 91.4% | 17,500 | 0.0% | 17,500 | -28.6% | 24,500 |
| Total Collections | \$95,980,518 | -4.2% | \$100,177,637 | -3.5% | \$103,758,003 | 2.5% | \$101,239,387 | 1.9% | \$99,384,853 |

CORPORATE & INDIVIDUAL INCOME TAX

Corporate

The corporation income tax, authorized by Section 143.071, RSMo, is a tax on a corporation's taxable income from Missouri sources. For all tax years beginning on or after September 1, 1993 and ending on or before December 31, 2019, the rate was 6½ percent of taxable income. Beginning on or after January 1, 2020, the rate is 4 percent of taxable income. Disposition of the tax is to the General Revenue Fund (#0101).

SPECIAL NOTE:

Section 148.720, RSMo, requires each of the financial institutions tax rates to decrease if the corporate rate in Section 143.071, RSMo, is reduced. The decrease is to be in the same proportion as the corporate rate decrease. Therefore with a reduction in the corporate rate in FY 2020, the financial institutions tax rates decreased from 7 percent to 4.48 percent.

Individual

The individual income tax is a tax on the taxable income of Missouri residents and on taxable income earned in Missouri by non-residents. The tax is authorized by Section 143.011, RSMo. The tax rate was originally set from 1½ percent to 6 percent of taxable income. With the adoption of SB 509 (in 2014) the individual income tax rate could be reduced when the net general revenue collected reached certain triggers. HB 2540 (2018) and SB 153 (2021) also provided reductions in the individual income tax rate. These bills were eliminated and replaced with SB 3 adopted in 2022 which once again changed the individual income tax rate. It set up two flat rate reductions and three additional reductions based on revenue growth triggers. SB 3 after its five reductions will result in a final individual income tax rate of 4.5%. Disposition of this tax is to the General Revenue Fund (#0101). The tax rate history:

| Tax Year | Top Tax Rate | Reason/Bill |
|----------------------------|--------------|--|
| 2017 | 6.0% | n/a |
| 2018 | 5.9% | SB 509 (2014) growth trigger met |
| 2019 | 5.4% | SB 509 (2014) growth trigger met & HB 2540 (2018) flat reduction |
| 2020 | 5.4% | n/a |
| 2021 | 5.4% | n/a |
| 2022 | 5.3% | SB 509 (2014) growth trigger met |
| 2023 | 4.95% | SB 3 (2022) flat reduction |
| 2024 | 4.8% | Projected SB 3 (2022) flat reduction |
| Unknown when it will occur | 4.7% | SB 3 (2022) if growth trigger met |
| Unknown when it will occur | 4.6% | SB 3 (2022) if growth trigger met |
| Unknown when it will occur | 4.5% | SB 3 (2022) if growth trigger met |

TAXES ADMINISTERED

It should be noted there are economic incentive programs administered by the Department of Economic Development that require the withholding tax of new employees to be placed in a separate fund. Those funds are then used to support additional economic activity in those programs. Those programs are the Missouri One Start Community College New Jobs Training Fund and the Missouri One Start Community College Job Retention Training Fund as established by Section 620.809, RSMo, the Port Authority AIM Zone Fund as established by Section 68.075, RSMo, and the Targeted Industrial Manufacturing Enhancement Zones Act (TIME ZONE) Fund as established by Section 620.2250, RSMo.

Special Notes:

The deadline to file the 2019 income tax returns were extended from April 15, 2020 to July 15, 2020 due to the COVID-19 pandemic. The due date for the 2020 income tax returns were extended from April 15, 2021 to May 17, 2021.

The corporate and individual income tax payments are received through the following documents:

- Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be his income tax for the taxable year.
- Fiduciary, as defined by Section 143.501, RSMo, is the income tax filed by a person charged with the care of another's property due to a death or disability.
- Return, as defined by Section 143.511, RSMo, is the tax owed as determined by completing the appropriate income tax form for the taxpayer's taxable year.
- Withholding, as defined by Section 143.191, RSMo, is the tax an employer deducts and withholds from employees' wages each pay period.

TAXES ADMINISTERED

| Tax Type | FY2023 | Percent of Change | FY2022 | Percent of Change | FY2021 | Percent of Change | | Percent of Change | |
|------------------------------|----------------------------|-------------------|-----------------------------|-------------------|------------------------|-------------------|------------------------|-------------------|------------------------|
| | | | | | | FY2020 | FY2019 | FY2020 | FY2019 |
| Individual | | | | | | | | | |
| Declarations | \$ 956,655,782.00 | -7.0% | \$ 1,028,111,759.08 | 80.4% | \$1,507,776,904 | 164.6% | \$569,915,655 | 103.9% | \$279,452,726 |
| Fiduciary | \$ 91,999,169.00 | -33.5% | \$ 138,429,251.17 | 426.6% | 119,944,822 | 356.3% | 26,288,778 | -74.0% | 101,251,486 |
| Returns | \$ 2,065,508,971.00 | -3.3% | \$ 2,135,936,745.39 | 227.5% | 1,308,716,980 | 100.6% | 652,291,192 | -62.9% | 1,756,497,935 |
| Withholding | \$ 6,870,579,499.00 | 2.6% | \$ 6,694,532,465.00 | 17.4% | 5,981,435,088 | 4.9% | 5,702,577,821 | 3.5% | 5,509,728,447 |
| College New Job Training | \$ 271,861.00 | -95.4% | \$ 5,848,913.00 | 34.3% | 5,991,457 | 37.6% | 4,355,196 | -7.5% | 4,706,465 |
| College Job Retention | \$ 11,417,637.00 | 53.3% | \$ 7,446,533.00 | 122.4% | 6,315,205 | 88.6% | 3,348,928 | 19.0% | 2,814,434 |
| Port Authority AIM Zone | | | | | 1,125 | 100.0% | | | |
| Subtotal | \$ 9,996,432,919.00 | -0.1% | \$ 10,010,305,666.64 | 43.9% | \$8,930,181,581 | 28.3% | \$6,958,777,570 | -9.1% | \$7,654,451,493 |
| Corporation/Franchise | | | | | | | | | |
| Declarations | \$ 881,443,513.00 | -6.9% | \$ 947,126,119.00 | 224.8% | \$1,108,652,773 | 280.2% | \$291,591,732 | -7.6% | \$315,725,319 |
| Returns | \$ 180,344,468.00 | -440.6% | \$ (52,950,852.00) | -130.9% | (310,542,137) | -281.0% | 171,537,348 | -18.6% | 210,830,761 |
| Subtotal | \$ 1,061,787,981.00 | 18.7% | \$ 894,175,267.00 | 93.1% | \$798,110,636 | 72.3% | \$463,129,080 | -12.0% | \$526,556,080 |
| Total Collections | \$11,058,220,900 | 1.4% | \$10,904,480,934 | 46.9% | \$9,728,292,217 | 31.1% | \$7,421,906,650 | -9.3% | \$8,181,007,573 |

The reduction in Fiscal Year 2019 Individual Declarations may be attributed to accelerated payments made in December 2017 by individuals in an attempt to offset changes made by the Tax Cut and Jobs Act effective for the 2018 tax year.

The deadline to file 2019 income tax returns was extended from April 15, 2020 to July 15, 2020 due to the COVID-19 pandemic. The due date for the 2020 income tax returns was extended from April 15, 2021 to May 17, 2021.

FINANCIAL INSTITUTIONS TAX

Banks

This is a tax for the privilege of operating a bank in Missouri. The tax is authorized by Section 148.030, RSMo and adjusted per Section 148.720, RSMo. The tax rate was 7 percent of net income until FY 2020 when the rate decreased to 4.48%. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Revenue Fund (Fund 0101) per Section 148.080, RSMo.

Credit Institutions

This is a tax for the privilege of operating a consumer credit or loan business in Missouri. The tax is authorized by Section 148.140, RSMo, and adjusted per Section 148.720, RSMo. The tax rate was 7 percent of net income until FY 2020 when the rate decreased to 4.48 percent. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Revenue Fund (Fund 0101) per Section 148.080 RSMo.

Savings and Loan Associations

This is a tax for the privilege of operating a savings and loan association in Missouri. The tax is authorized by Section 148.620, RSMo and adjusted per Section 148.720, RSMo. The tax rate was 7 percent of net income until FY 2020 when the rate decreased to 4.48 percent. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Revenue Fund (Fund 0101) per Section 148.080, RSMo.

Credit Unions

This is a tax for the privilege of operating a credit union in Missouri. The tax is authorized by Section 148.620, RSMo and adjusted per Section 148.720, RSMo. The tax rate was 7 percent of net income until FY 2020 when the rate decreased to 4.48 percent. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Revenue Fund (Fund 0101) per Section 148.080, RSMo.

Special Note:

Section 148.720, RSMo, requires each of these institutions tax rates to decrease if the corporate rate in Section 143.071, RSMo, is reduced. The decrease is to be in the same proportion as the corporate rate decrease. Therefore, with a reduction in the corporate rate in FY 2020, these financial institutions rate decreased from 7 percent to 4.48 percent.

TAXES ADMINISTERED

| Tax Type | FY2023 | Percent of Change | FY2022 | Percent of Change | FY2021 | Percent of Change | FY2020 | Percent of Change | FY2019 |
|--------------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|
| Banks | \$10,891,532 | -76.1% | \$45,498,846 | 51.6% | \$30,017,928 | -27.1% | \$41,181,631 | 51.8% | \$27,136,777 |
| Credit Institutions | 764,472 | -65.3% | 2,205,398 | 53.5% | 1,436,678 | -2.7% | 1,475,876 | -35.5% | 2,286,808 |
| Savings and Loan | 735,597 | -74.0% | 2,825,227 | -48.2% | 5,451,743 | 37.0% | 3,979,701 | 21.8% | 3,268,281 |
| Credit Unions | 3,433,399 | 2.8% | 3,340,595 | 95.2% | 1,711,089 | -24.1% | 2,253,703 | 37.3% | 1,641,616 |
| Total Collections | \$15,825,000 | -70.6% | \$53,870,066 | 39.5% | \$38,617,438 | -21.0% | \$48,890,911 | 42.4% | \$34,333,482 |

TAXES ADMINISTERED

FUEL TAX

Aviation Fuel

This is a use tax on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. The tax is authorized by Sections 155.080 and 155.090, RSMo. The tax rate is 9 cents per gallon. Disposition of the tax is to the Aviation Trust Fund (Fund 0952).

Motor Fuel

This is a tax on the sale of motor fuel (gasoline, diesel, and blends) paid by the fuel supplier and passed on to the final consumer. The tax is authorized by Section 142.803, RSMo, and is distributed per the MO Constitution, Article IV, Section 30(a). Motor Fuel tax is collected on gasoline, diesel, compressed natural gas, liquefied natural gas and propane gas. It is distributed 73 percent to the State Road Fund (Fund 0320), 12 percent to cities and 15 percent to the counties.

SB 262 adopted in 2021, changed the motor fuel rate for gasoline and diesel from 17 cents per gallon to its current 22 cents per gallon for FY 2023. SB 262 also established future rate increases of in increments of \$0.25 per gallon until it reaches \$0.2965 per gallon at which it will remain. These rates are established in Section 142.803.3, RSMo, and change on July 1st each year.

| Fiscal Year | Gasoline & Diesel Tax | |
|-------------|-----------------------|-------|
| | Rate per Gallon | |
| FY 2021 | \$ | 0.17 |
| FY 2022 | \$ | 0.195 |
| FY 2023 | \$ | 0.22 |
| FY 2024 | \$ | 0.245 |
| FY 2025 | \$ | 0.27 |
| FY 2026+ | \$ | 0.295 |

| Tax Type | FY2023 | Percent of | | Percent of | | Percent of | | Percent of | |
|--------------------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|
| | | Change | FY2022 | Change | FY2021 | Change | FY2020 | Change | FY2019 |
| Aviation Fuel | \$266,558 | 9.2% | \$244,211 | 5.8% | \$230,868 | -3.5% | \$239,227 | -7.7% | \$259,216 |
| Motor Fuel | 905,517,957 | 11.6% | 811,727,589 | 14.5% | 708,967,981 | -1.3% | 718,664,450 | -2.5% | 736,772,277 |
| Total Collections | \$905,517,957 | 11.6% | \$811,727,589 | 14.5% | \$708,967,981 | -1.3% | \$718,664,450 | -2.5% | \$736,772,277 |

TAXES ADMINISTERED

Motor Fuel Refunds

SB 262 also establishes a procedure (Section 142.822, RSMo) to allow vehicles 26,000 pounds or less to receive an exemption from the increased motor fuel rate over \$0.17 per gallon. In order to receive the exemption, a taxpayer has to pay the increased fuel tax rate at the pump and then submit a claim form to the Department of Revenue to receive a refund of the motor fuel tax they paid. The time period allowed for filing the claim is July 1st to September 30th of the year following the increase.

INSURANCE TAX

Captive Insurance

This is a tax on direct premiums received by captive insurance companies. The tax is authorized by Section 379.1326, RSMo. The tax rate is a percentage of collections in \$20 million increments. The annual minimum and maximum aggregate tax paid by a captive insurance company is \$7,500 and \$200,000 respectively. Disposition of the tax is 90 percent to the General Revenue Fund (Fund 0101) and 10 percent to the Insurance Dedicated Fund (Fund 0566), not to exceed 3 percent of the appropriations from the fund.

Special Purpose Life Reinsurance Captive Tax

This is a tax on direct premiums received by special purpose life reinsurance captive insurance companies. The tax is authorized by Section 379.1412, RSMo. The tax rate is a percentage of collections in \$20 million increments. The annual minimum and maximum aggregate tax paid by a captive insurance company is \$7,500 and \$200,000 respectively. Disposition of the tax is 90 percent to the General Revenue Fund (Fund 0101) and 10 percent to the Insurance Dedicated Fund (Fund 0566), not to exceed 3 percent of the appropriations from the fund.

Premium Tax (Foreign)

This is a tax on direct premiums received in Missouri by companies not organized under the laws of Missouri. Retaliatory tax is included. The tax is authorized by Sections 148.310 to 148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is to the General Revenue Fund (Fund 0101).

Premium Tax (Domestic)

This is a tax on direct premiums received in Missouri by companies organized under the laws of Missouri. The tax is authorized by Sections 148.310 to 148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is through the agency fund County and Other Miscellaneous Non-State Fund (Fund 8507) to school districts and the General Revenue Fund (Fund 0101).

Surplus Lines of Insurance Tax Interest and Penalties

This is a tax on brokers for the privilege of doing business in Missouri. The tax is authorized by Section 384.051, RSMo. The tax rate is 5 percent of net premiums. Disposition of the tax is to the General Revenue Fund (Fund 0101). Disposition of penalties is to the State Schools Money Fund (Fund 0616).

TAXES ADMINISTERED

Workers' Compensation Insurance

This is a tax on net premiums or net deposits on insurance companies and self-insurers. The tax is authorized by Section 287.690, RSMo. The tax rate, not to exceed 2 percent, is set by the Director of the Division of Workers' Compensation. Disposition of the tax is to the Workers' Compensation Fund (Fund 0652).

| Tax Type | Percent of | | Percent of | | Percent of | | Percent of | |
|--------------------------|----------------------|--------------|----------------------|-------------|----------------------|-------------|----------------------|----------------------|
| | FY2023 | Change | FY2022 | Change | FY2021 | Change | FY2020 | Change |
| Captive Insurance | \$1,585,451 | 5.8% | \$1,498,054 | 18.5% | \$1,264,274 | 1.3% | \$1,247,624 | 12.8% |
| Special Purpose Life | 638,746 | 3.2% | 618,772 | -28.5% | 865,842 | 29.2% | 670,348 | -25.4% |
| Premium (Foreign) | 349,064,622 | 16.6% | 299,429,864 | -0.7% | 301,591,990 | 3.4% | 291,704,219 | 0.1% |
| Premium (Domestic) | 15,839,985 | 9.4% | 14,479,379 | 13.7% | 12,737,546 | 38.0% | 9,230,868 | -39.9% |
| Surplus Lines | 66,601,898 | 13.0% | 58,937,080 | 23.8% | 47,618,340 | 21.9% | 39,069,462 | 8.7% |
| Workers Compensation | 23,605,256 | 32.7% | 17,783,855 | 5.6% | 16,846,189 | -2.2% | 17,217,104 | 1.4% |
| Total Collections | \$457,335,958 | 16.4% | \$392,747,004 | 3.1% | \$380,924,181 | 6.1% | \$359,139,625 | -0.7% |
| | | | | | | | | \$361,725,126 |

TAXES ADMINISTERED

LOCAL SALES AND USE TAX

Local Sales Tax

This is a local political subdivision sales tax with a base the same as the state sales tax. Various state laws (primarily Chapters 67, 92, and 94 RSMo), authorize local political subdivisions to enact local sales taxes if approved by a specified percentage of the voters. The tax rates vary. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Revenue Fund (Fund 0101).

Local Option Use Tax

This is a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is authorized by Section 144.757, RSMo. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Revenue Fund (Fund 0101).

| Tax Type | FY2023 | Percent of Change | FY2022 | Percent of Change | FY2021 | Percent of Change | FY2020 | Percent of Change | FY2019 |
|--------------------------|------------------------|-------------------|------------------------|-------------------|------------------------|-------------------|------------------------|-------------------|------------------------|
| Local Sales | \$4,703,473,968 | 8.8% | \$4,321,281,492 | 12.9% | \$3,826,501,990 | 6.1% | \$3,605,137,570 | 1.8% | \$3,540,393,389 |
| Local Option Use | 369,958,773 | 19.9% | 308,661,113 | 30.4% | 236,740,669 | 16.9% | 202,586,128 | 17.3% | 172,662,042 |
| Total Collections | \$5,073,432,741 | 9.6% | \$4,629,942,605 | 13.9% | \$4,063,242,659 | 6.7% | \$3,807,723,698 | 2.5% | \$3,713,055,431 |

TAXES ADMINISTERED

MARIJUANA TAX

Article XIV, Section 1 of the Missouri Constitution adopted November 6, 2018, made the sale of medical marijuana legal and imposed taxes on the sale. Article XIV, Section 2 of the Missouri Constitution adopted November 8, 2022, made the sale of recreational marijuana legal and imposed taxes on the sale.

Medical Marijuana Tax

Per Article XIV, Section 1, there is a tax levied on the retail sale of marijuana for medical use sold at medical marijuana dispensary facilities within the state. The tax is authorized by Article XIV, Section 4 of the Constitution of Missouri. The tax rate is 4 percent. Disposition of the tax is to the Missouri Veterans' Health and Care Fund (Fund 0606). The Department originally was able to retain up to five percent for its cost of collection which is deposited into the General Revenue Fund (Fund 0101); however, with the passage of Article XIV, Section 2 this rate was changed to two percent.

Recreational Marijuana Tax

Per Article XIV, Section 2, there is a tax levied upon the retail sale of non-medical marijuana sold to consumers at marijuana facilities licensed pursuant to this section within the state. The tax shall be at a rate of six percent of the retail price. The tax shall be collected by each licensed retail marijuana facility and paid to the department of revenue. After retaining no more than two percent of the total tax collected or its actual collection costs, whichever is less, amounts generated by the marijuana tangible personal property retail sales tax levied in this section shall be deposited by the department of revenue into the Veterans, Health, and Community Reinvestment Fund (Fund 0608) created under this Article.

Medical and Recreational Sales Tax

In addition to the specific marijuana taxes listed above both medical and recreational marijuana are subject to state and local sales and use taxes. The state's sales tax is 4.225 percent, 3 percent is distributed to the General Revenue Fund, 1 percent is distributed to the School District Trust Fund, .125 percent is distributed to the Conservation Commission and .1 percent is distributed to the Park, Soil & Water Funds. The local sales and use tax rate varies by political subdivision.

| Tax Type | FY2023 | Percent of Change FY2022 | Percent of Change | FY2021 |
|--------------------------|---------------------|--------------------------|---------------------|---------------|
| Medical Marijuana | \$16,422,920 | 52.4% | \$10,778,767 | 432.4% |
| Recreational Marijuana | 19,612,880 | 0.0% | | |
| Total Collections | \$36,035,800 | 234.3% | \$10,778,767 | 432.4% |

STATE SALES AND USE TAX

General Sales Tax

Section 144.020, RSMo, authorizes a 3 percent state sales tax on the purchase price of tangible personal property or services sold at retail in Missouri, excluding exemptions. The 3 percent sales tax collected on all items, except motor vehicles and trailers, is distributed to the General Revenue Fund (Fund 0101), while the 3 percent collected on motor vehicles and trailers is distributed 50 percent to the State Road Bond Fund (Fund 0319) and 50 percent to highway and transportation uses. Highway uses money is distributed 73% to the State Road Fund (Fund 0320), 2 percent to the State Transportation Fund (Fund 0675), 10 percent to Cities and 15 percent to Counties.

General Use Tax

Section 144.020, RSMo, authorizes a 3 percent state use tax on purchase of tangible personal property purchased outside the state of Missouri for the privilege of storing, using or consuming of the property within the state, excluding exemptions. The 3 percent use collected on all items except motor vehicles and trailers is distributed to the General Revenue Fund (Fund 0101).

SPECIAL NOTE- FOOD

Per Section 144.014, RSMo, the 3 percent sales and use tax is not collected on the retail sales of food. Additionally, the term food shall include only those products and types of food for which food stamps may be redeemed pursuant to the provisions of the Federal Food Stamp Program (Title 7 U.S.C Section 2012).

Education Sales and Use Tax

Initiative Petition, Proposition C adopted in November 1982, establishes an additional state sales and use and motor vehicle sales tax. The tax is authorized by Section 144.701, RSMo. The tax rate is 1 percent. Disposition of this education sales and use tax for all items except motor vehicles is 100 percent to the School District Trust Fund (Fund 0688).

According to Article IV, Section 30 (b) 2, Missouri Constitution, disposition of the motor vehicle education sales tax is 50 percent to the School District Trust Fund (Fund 0608) and 50 percent to funds dedicated for highway and transportation uses. These highway and transportation funds are distributed 73 percent to the State Road Fund (Fund 0320), 2 percent to the State Transportation Fund (Fund 0675), 10 percent to counties and 15 percent to cities.

TAXES ADMINISTERED

Conservation Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 43, of the Constitution of Missouri. The tax rate is one-eighth of 1 percent. Disposition of the tax is to the Conservation Commission Fund (Fund 0609).

Parks, Soils, and Water Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 47, of the Constitution of Missouri. The tax rate is one-tenth of 1 percent. Disposition of the tax is 50 percent to the Parks State Sales Tax Fund (Fund 0613) and 50 percent to the Soils and Water State Sales Tax Fund (Fund 0614).

The **total combined state sales and use tax rate** for all tangible personal property except motor vehicles is 4.225%. It is distributed as:

| | |
|------------------------------|---------------|
| General Revenue | 3% |
| School District Trust Fund | 1% |
| Conservation Commission Fund | 0.125% |
| Park, Soil & Water Funds | <u>0.1%</u> |
| Total State Sales Tax | 4.225% |

The **total combined state sales tax rate for motor vehicles** is 4.225%. It is distributed as:

| | |
|--|---------------|
| State Road Bond Fund | 1.5% |
| Highway Uses | 1.5% |
| 73% to State Road Fund | |
| 2% State Transportation Fund | |
| 10% to Cities | |
| 15% to Counties | |
| School District Trust Fund | 0.5% |
| Highway Uses (same as above) | 0.5% |
| Conservation Commission Fund | 0.125% |
| Park, Soil & Water Funds | <u>0.1%</u> |
| Total State Sales Tax on Vehicles | 4.225% |

Aviation Jet Fuel Sales Tax

This is a sales tax paid on the sale of aviation jet fuel. Section 144.805, RSMo, authorizes the state portion (3 percent) collected on the sale of aviation jet fuel to be deposited in the Aviation Trust Fund (Fund 0952), up to a maximum of \$10 million per calendar year.

TAXES ADMINISTERED

| Tax Type | Percent of | | Percent of | | Percent of | | Percent of | | |
|--------------------------|------------------------|-------------|------------------------|-------------|------------------------|-------------|------------------------|-------------|------------------------|
| | FY2023 | Change | FY2022 | Change | FY2021 | Change | FY2020 | Change | FY2019 |
| General | \$2,924,231,590 | 7.3% | \$2,725,659,844 | 12.4% | \$2,425,320,477 | 6.7% | \$2,272,941,599 | 1.8% | \$2,232,675,253 |
| Aviation Jet Fuel | 7,352,513 | 19.5% | 6,151,083 | 186.2% | 2,149,405 | -48.9% | 4,206,427 | -38.5% | 6,840,745 |
| Conservation | | | | | | | | | |
| State Sales and Use | 141,987,347 | 7.4% | 132,258,778 | 14.2% | 115,856,654 | 6.4% | 108,850,308 | 1.7% | 107,048,678 |
| Motor Vehicle Sales | 17,781,331 | 9.9% | 16,174,220 | -9.7% | 17,907,773 | 26.5% | 14,160,461 | 2.0% | 13,886,285 |
| Education | | | | | | | | | |
| State Sales and Use | 1,133,104,623 | 7.4% | 1,055,239,982 | 14.2% | 923,784,500 | 6.5% | 867,489,826 | 1.7% | 852,609,176 |
| Motor Vehicle Sales | 124,473,151 | 12.3% | 110,829,273 | -22.6% | 143,272,238 | 26.5% | 113,280,306 | 1.9% | 111,118,071 |
| Parks and Soil | | | | | | | | | |
| State Sales and Use | 113,601,560 | -31.8% | 166,503,863 | 79.6% | 92,683,509 | 6.4% | 87,079,063 | 1.7% | 85,638,822 |
| Motor Vehicle Sales | 14,225,075 | -31.3% | 20,694,768 | 44.5% | 14,326,228 | 26.5% | 11,328,380 | 2.0% | 11,109,041 |
| Vehicle | 398,623,865 | 9.1% | 365,264,400 | -19.9% | 456,192,054 | 23.7% | 368,721,134 | 0.8% | 365,844,234 |
| Total Collections | \$4,875,381,055 | 6.0% | \$4,598,776,211 | 9.7% | \$4,191,492,838 | 8.9% | \$3,848,057,504 | 1.6% | \$3,786,770,305 |

OTHER TAXES

County Private Car Tax

This is a tax imposed on freight line companies. The tax is authorized by Chapter 137, RSMo. Under Section 137.1021, RSMo, disposition of the tax is 99 percent to the County Private Car Trust Fund and 1 percent to the General Revenue Fund (Fund 0101). The County Private Car Trust Fund is then apportioned to the counties in the state based on each county's percentage of main line track mileage to the aggregate total of the state with six-tenths of 1 percent is distributed to the Blind Pension Fund (Fund 0621). Seventy percent of the counties share is distributed to the school districts within each county and 30 percent to the county's general revenue fund.

Estate Tax

This is a tax equal to the maximum credit for state death taxes allowed by the Internal Revenue Code Section 2011 (or Section 2015), against Federal Estate Tax. The tax is authorized by Chapter 145, RSMo. Disposition of the tax is to the General Revenue Fund (Fund 0101). Section 145.1000, RSMo, states that should the federal estate tax be repealed then this state tax would be repealed. Section 2011 of the Internal Revenue Code (26 U.S.C. Section 2011) was repealed effective December 19, 2014. This tax is no longer owed.

Gaming Gross Receipts Tax

This is a tax imposed on gaming riverboats. The tax is authorized by Section 313.822, RSMo. The tax rate is 21 percent of the adjusted gross receipts that gaming boats receive from gambling games. Disposition of the tax is 90 percent to the Gaming Proceeds for Education Fund (Fund 0285) and 10 percent to the home dock cities and counties.

Property Tax

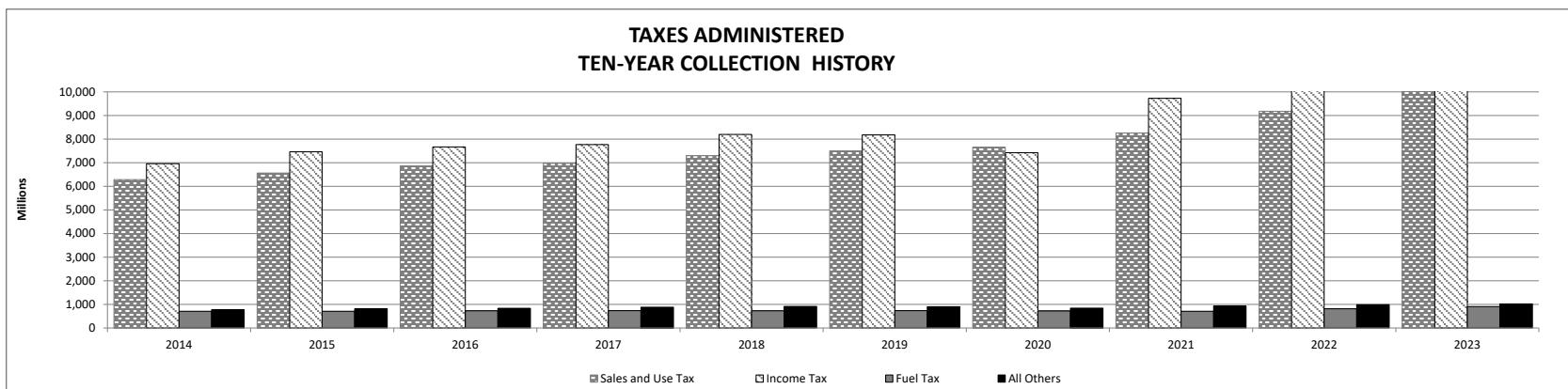
This is a tax to provide for payment of pensions for the blind. The tax is authorized by Article III, Section 38(a) of the Missouri Constitution and Section 209.130, RSMo. The tax rate is 3 cents on each \$100 valuation of taxable property in the state of Missouri. Disposition of the tax is to the Blind Pension Fund (Fund 0621).

TAXES ADMINISTERED

| Tax Type | FY2023 | Percent of | | Percent of | | Percent of | | Percent of | |
|--------------------------|----------------------|-------------|----------------------|-------------|----------------------|--------------|----------------------|---------------|----------------------|
| | | Change | FY2022 | Change | FY2021 | Change | FY2020 | Change | FY2019 |
| County Private Car | 3,916,267 | 1.9% | 3,842,264 | -17.2% | \$4,638,389 | -0.2% | \$4,645,594 | -0.9% | \$4,688,694 |
| Estate | 0 | #DIV/0! | 0 | -100.0% | 2,854 | -62.7% | 7,648 | 0.2% | 7,631 |
| Gaming Receipts | 402,837,718 | 0.8% | 399,668,619 | 10.4% | 362,097,991 | 25.9% | 287,564,878 | -20.9% | 363,644,406 |
| Property | 41,741,011 | 5.5% | 39,569,718 | 5.8% | 37,390,232 | 2.4% | 36,497,384 | 7.4% | 33,993,234 |
| Total Collections | \$448,494,996 | 1.2% | \$443,080,601 | 9.6% | \$404,129,466 | 22.9% | \$328,715,504 | -18.3% | \$402,333,965 |

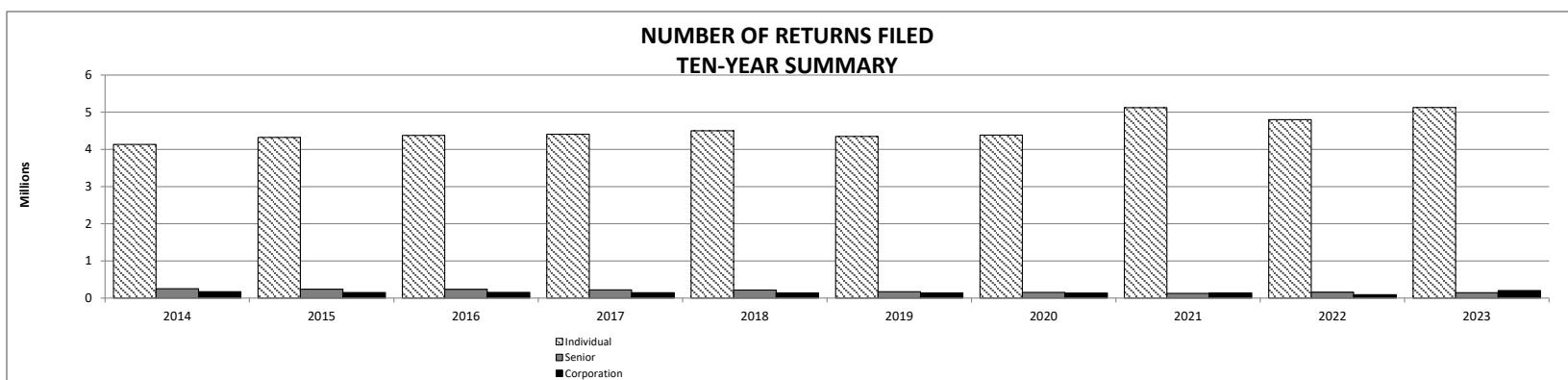
DEPARTMENT OF REVENUE
COLLECTION HISTORY OF TAXES ADMINISTERED
FOR THE LAST TEN FISCAL YEARS (2014 - 2023)

| TAX | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|-----------------------------------|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Cigarette Tax | \$ 95,980,518 | 100,177,637 | 103,758,003 | 101,239,387 | 99,384,853 | 102,291,775 | 105,607,384 | 108,717,273 | 104,720,458 | 104,768,227 |
| Financial Institutions Tax | 15,825,000 | 53,870,066 | 38,617,438 | 48,890,911 | 34,333,482 | 38,132,400 | 39,172,677 | 29,826,447 | 24,813,508 | 29,391,617 |
| Fuel Tax | 905,517,957 | 811,727,589 | 708,967,981 | 718,664,450 | 736,772,277 | 728,757,665 | 734,940,610 | 726,175,748 | 705,045,943 | 705,185,594 |
| Income Tax | 11,058,220,900 | 10,904,480,934 | 9,728,292,217 | 7,421,906,650 | 8,181,007,573 | 8,199,310,794 | 7,766,105,567 | 7,668,266,088 | 7,463,060,672 | 6,962,298,200 |
| Insurance Tax | 457,335,958 | 391,005,171 | 380,924,181 | 359,139,625 | 361,725,126 | 370,812,048 | 340,296,597 | 303,808,364 | 296,030,410 | 256,315,220 |
| Local Sales and Use Tax | 5,073,434,056 | 4,629,942,605 | 4,063,242,659 | 3,807,723,698 | 3,713,055,431 | 3,552,265,312 | 3,312,490,981 | 3,277,995,153 | 3,134,151,262 | 2,950,216,385 |
| State Sales and Use Tax | 5,391,158,485 | 4,547,872,464 | 4,193,517,510 | 3,848,057,504 | 3,786,770,305 | 3,742,345,985 | 3,659,746,431 | 3,588,844,184 | 3,430,314,960 | 3,331,915,715 |
| Other Taxes | 448,494,996 | 443,080,601 | 404,129,466 | 328,715,504 | 402,333,965 | 402,647,566 | 396,646,843 | 394,679,727 | 387,790,908 | 385,833,952 |
| Total Tax Collections | \$ 23,445,967,870 | 21,882,157,067 | 19,621,449,455 | 16,634,337,729 | 17,315,383,012 | 17,136,563,545 | 16,355,007,090 | 16,098,312,984 | 15,545,928,121 | 14,725,924,910 |



**DEPARTMENT OF REVENUE
INCOME TAX SUMMARY OF ACTIVITIES
FOR THE LAST TEN FISCAL YEARS (2014 - 2023)**

| TRANSACTION TYPE | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|-------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| INDIVIDUAL RETURNS: | | | | | | | | | | |
| Number Filed (all types) | 3,384,460 | 3,211,571 | 3,645,004 | 2,931,481 | 3,058,333 | 3,102,564 | 3,002,736 | 3,038,443 | 3,000,047 | 2,847,607 |
| Amount of Refunds | \$1,175,583,441 | \$884,052,195 | \$1,044,563,003 | \$889,999,237 | \$927,130,836 | \$1,072,089,195 | \$1,032,823,169 | \$997,852,627 | \$914,513,639 | \$932,439,876 |
| WITHHOLDING: | | | | | | | | | | |
| Number Filed | 1,691,632 | 1,540,690 | 1,416,498 | 1,410,316 | 1,238,015 | 1,346,120 | 1,349,958 | 1,284,988 | 1,268,555 | 1,232,506 |
| Amount of Refunds | \$48,647,325 | \$64,843,215 | \$71,662,727 | \$68,311,617 | \$44,137,170 | \$43,919,975 | \$38,303,088 | \$25,709,157 | \$22,024,743 | \$8,806,486 |
| FIDUCIARY: | | | | | | | | | | |
| Number Filed | 51,360 | 49,994 | 59,983 | 43,937 | 52,385 | 52,360 | 51,863 | 53,780 | 52,874 | 55,419 |
| Amount of Refunds | \$18,798,055 | \$12,575,876 | \$11,242,302 | \$10,091,081 | \$12,043,282 | \$12,557,771 | \$9,560,298 | \$8,955,538 | \$6,798,683 | \$7,714,077 |
| SENIOR CITIZENS TAX CREDITS: | | | | | | | | | | |
| Number of Claims Filed | 145,146 | 157,927 | 126,898 | 152,943 | 171,561 | 215,681 | 220,654 | 232,734 | 237,149 | 249,751 |
| Amount of Refunds | \$76,149,913 | \$81,211,385 | \$87,279,419 | \$88,707,437 | \$83,216,728 | \$98,808,490 | \$100,851,062 | \$106,926,350 | \$104,810,266 | \$101,561,121 |
| CORPORATION RETURNS: | | | | | | | | | | |
| Number Filed | 203,942 | 90,124 | 140,832 | 136,521 | 138,762 | 140,679 | 146,482 | 155,339 | 148,798 | 171,263 |
| Amount of Refunds | \$174,448,190 | \$198,608,938 | \$119,020,431 | \$139,737,534 | \$178,463,586 | \$161,392,989 | \$158,937,587 | \$181,455,603 | \$120,493,356 | \$142,742,119 |
| TOTAL (Memorandum Only): | | | | | | | | | | |
| Number Filed (all types) | 5,476,540 | 5,050,306 | 5,389,215 | 4,675,198 | 4,659,056 | 4,857,404 | 4,771,693 | 4,765,284 | 4,707,423 | 4,556,546 |
| Amount of Refunds (all types) | \$1,493,626,924 | \$1,241,291,611 | \$1,333,767,882 | \$1,196,846,906 | \$1,244,991,602 | \$1,388,768,420 | \$1,340,475,204 | \$1,320,899,275 | \$1,168,640,687 | \$1,193,263,679 |



Missouri Department of Revenue

Fees Administered

Fiscal Year Ended June 30, 2023

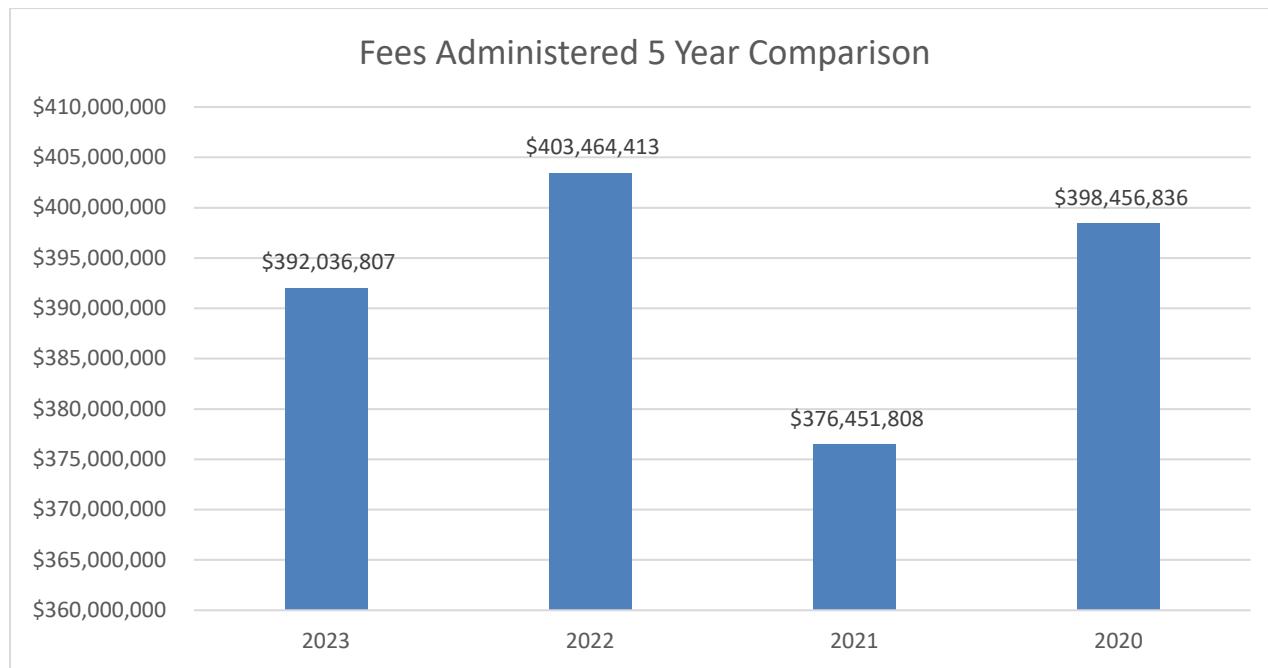
The Fees Administered schedules contain a brief description of the fee and the amount collected by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; County Clerk and Recorder Fees; Driver License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.



FEES ADMINISTERED

SUMMARY OF FEES ADMINISTERED

| | FY23 Amount Collected | FY22 Amount Collected | Percent Increase/ Decrease |
|---|--------------------------|--------------------------|----------------------------------|
| All-Terrain Vehicle Fees | \$446,829 | \$497,769 | -10.2 % |
| Court and County Clerk and Recorder Fees | 27,352,359 | 34,884,927 | -21.6 |
| Driver License Fees | 17,535,637 | 18,670,276 | -6.1 |
| Marine Fees | 12,474,840 | 12,277,026 | 1.6 |
| Motor Vehicle Fees | 226,284,045 | 224,360,907 | 0.9 |
| Other Fees | 98,374,580 | 101,345,902 | -2.9 |
| Total Collections | \$382,468,290 | \$392,036,807 | -2.4 % |



FEES ADMINISTERED

ALL-TERRAIN VEHICLE FEES

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on an all-terrain vehicle. Citizens must obtain a certificate of ownership/title prior to the registration of an all-terrain vehicle. The fee is authorized by Section 301.700, RSMo. Disposition of the fee is to the General Revenue Fund (Fund 0101).

Registration/Decal Fee

This is a fee imposed for the registration of all-terrain vehicles. The registration is valid for a period of three years. The fee is authorized by Section 301.711, RSMo. Disposition of the fee is to the General Revenue Fund (Fund 0101).

A twenty-five cent railroad crossing safety fee is imposed on owners of all-terrain vehicles (treated as motor vehicles) upon registration or renewal of an all-terrain vehicle. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account (Fund 0290).

Miscellaneous Fees/Penalties

These fees include title and renewal penalties. Disposition of the fees is to the General Revenue Fund (Fund 0101).

| Fee Type | FY2023 | Percent of Change | FY2022 | Percent of Change | FY2021 | Percent of Change | FY2020 | Percent of Change | FY2019 |
|--------------------------|------------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|
| Certificate of Title | \$73,109 | -9.9% | \$81,109 | -17.5% | \$98,324 | 21.0% | \$81,260 | -8.3% | \$88,638 |
| Registration/Decal | 143,470 | -9.4% | 158,360 | -15.7% | 187,747 | 14.6% | 163,770 | -12.3% | 186,704 |
| Misc/Penalties | 230,250 | -10.9% | 258,300 | -15.1% | 304,195 | 52.7% | 199,200 | -8.1% | 216,650 |
| Total Collections | \$446,829 | -10.2% | \$497,769 | -15.7% | \$590,266 | 32.9% | \$444,230 | -9.7% | \$491,992 |

Processing fee amounts for all-terrain vehicles are included in the marine processing fee amounts on page 29 because a break-out is not available.

COURT AND COUNTY CLERK AND RECORDER

FEES

Associate/Probate Court Fee

These are fees charged by municipal, associate circuit, and probate courts for the services provided by the court clerk's office. The fee is authorized by Section 488.012, RSMo. Disposition of the fee is to the General Revenue Fund (Fund 0101).

Brain Injury Fee

This is a \$2 surcharge collected by court clerks in all criminal cases. This fee is authorized by Section 304.028, RSMo. Disposition of the fee is to the Brain Injury Fund (Fund 0742). The Brain Injury Fund was formally known as the Head Injury Fund.

Circuit Clerk Fee

This is a fee charged by circuit clerks for the services provided by the circuit clerk's office. The fee is authorized by Section 488.012, RSMo. Disposition of the fee is to the General Revenue Fund (Fund 0101).

Court Automation Fee

This is a fee collected by circuit and associate circuit courts. The fee is authorized by Section 488.027, RSMo. Disposition of the fee is to the Statewide Court Automation Fund (Fund 0270).

Crime Victims' Fee

These are fees assessed as costs in each court proceeding. Disposition of the fees is to the State Forensic Laboratory Fund (Fund 0591), Services to Victims' Fund (Fund 0592), and Crime Victims' Compensation Fund (Fund 0681). See Fund Descriptions, pages 104, 112, and 113 for the respective authorizations and assessment amounts.

Deputy Sheriff Salary Supplementation Fee

This is a fee collected by sheriffs for service of any summons, writ, subpoena, or other order of the court. The fee is authorized by Section 57.280, RSMo. Disposition of the fee is to the Deputy Sheriff Salary Supplementation Fund (Fund 0913).

DNA Post Conviction Fee

This is a fee collected by court clerks when a person in the custody of the Department of Corrections claiming that forensic DNA testing will demonstrate the person's innocence files a post-conviction motion in the sentencing court seeking such testing. The fee is authorized by Section 547.035, RSMo. Disposition of the fee is to the General Revenue Fund (Fund 0101).

FEES ADMINISTERED

DNA Profiling Analysis Fee

This is an additional surcharge collected by court clerks in felony or misdemeanor cases. The fee is authorized by Section 488.5050, RSMo. Disposition of the fee is to the DNA Profiling Analysis Fund (Fund 0772).

Domestic Relations Resolution Fee

This is a fee collected by court clerks for filings of actions for the dissolution of marriage. The fee is authorized by Section 452.552, RSMo. Disposition of the fee is to the Domestic Relations Resolution Fund (Fund 0852).

Drug Test Lab Surcharge

This is a surcharge, authorized by Section 488.029, RSMo, assessed in all criminal cases for any violation of Chapter 195, RSMo, in which a crime laboratory makes analysis of a controlled substance. No surcharges are assessed when the costs are waived or are to be paid by the state or when a criminal proceeding or the defendant has been dismissed by the court. Disposition of the surcharge is to the State Forensic Laboratory Fund (Fund 0591).

Independent Living Center Fee

This is a fee collected by the courts in all criminal cases including violations of any county ordinance or any violation of traffic laws, including an infraction. The fee is authorized by Section 488.5332, RSMo. Disposition of the fee is to the Independent Living Center Fund (Fund 0284).

Juvenile Justice Surcharge

This is a \$2 surcharge, assessed in all traffic violations of any county ordinance or any violation of traffic violations of any county ordinance or any violation of traffic laws of this state, including an infraction, in which a person has pled guilty. The fee is authorized by Section 211.435, RSMo. Disposition of the surcharge is to the Juvenile Justice Preservation Fund (Fund 0739).

Merchant License Fee

This is a fee for the issuance of a license to conduct business as a merchant. The fee is authorized by Section 150.150, RSMo. Disposition of the fee is to the General Revenue Fund (Fund 0101).

Missouri CASA (Court Appointed Special Advocate) Fee

This is an additional surcharge collected by associate and circuit courts for each domestic relations petition filed. The fee is authorized by Section 488.636, RSMo. Disposition of the fee is to the Missouri CASA Fund (Fund 0590).

FEES ADMINISTERED

Missouri State Coroner's Training Fee

This is a fee collected for any death certificate issued under Section 193.265, RSMo. The fee is authorized by Section 58.208, RSMo. Disposition of the fee is to the Missouri State Coroners' Training Fund (Fund 0846).

MODEX Fee

This is a fee collected by sheriffs, county marshals, or other officers for services rendered in criminal cases and in all proceedings for contempt or attachment. The fee is authorized by Section 488.5320, RSMo. Disposition of the fee is 50 percent to the Inmate Prisoner Detainee Security Fund (Fund 0540) and 50 percent to the MODEX Fund (Fund 0867) if the case is disposed of by a violations bureau. If the county or municipal subdivision has not established an inmate security fund, the MODEX Fund receives 100 percent of the fees.

Motorcycle Safety Fee

This is a fee collected by the courts from violators of Missouri laws or municipal or county ordinances. The fee is authorized by Section 302.137, RSMo. Disposition of the fee is to the Motorcycle Safety Trust Fund (Fund 0246).

Peace Officer Standards and Training Surcharge

This is a \$1 surcharge, assessed in all criminal cases involving violations of any county ordinance or any violation of criminal or traffic laws of the state. The fee is authorized by Sections 488.5336 and 590.178, RSMo. Disposition of the surcharge is to the Peace Officer Standards and Training Commission Fund (Fund 0281).

Prosecuting Attorney Fees

This is a \$5 surcharge assessed in each criminal court proceeding filed in the state. The fee is authorized by Section 56.765, RSMo. The surcharge was increased from \$1 to \$5 in House Bill 547 passed during the 100th General Assembly. The increase became effective August 28, 2019. Disposition of the fee is 50 percent to the Missouri Office of Prosecution Services Fund (Fund 0680) and 50 percent to the county treasurers.

Putative Father Registry Fee

This is a fee collected by courts for a petition for adoption. The fee is authorized by Section 453.020, RSMo. Disposition of the fee is to the Putative Father Registry Fund (Fund 0780).

FEES ADMINISTERED

Recorders Fees

These are fees collected from county recorders of deeds throughout the state. These fees are deposited into the following funds:

- The Children's Trust Fund (Fund 0694) receives fees charged by county recorders of deeds for the issuance of marriage licenses. The fee is authorized by Section 451.151, RSMo.
- The Local Records Preservation Fund (Fund 0577) receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo.
- The Missouri Land Survey Fund (Fund 0668) receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo.
- The Missouri Housing Trust Fund (Fund 0254) receives an additional \$3 fee for the recording of any document. The fee is authorized by Section 59.319, RSMo.
- The Statutory County Recorder's Fund receives \$2 of an additional \$5 fee charged by county recorders of deeds for the recording of any document and disburses the funds to qualifying counties. The collecting county retains \$3 of this fee. The fee is authorized by Section 59.800, RSMo.

School Building Revolving Forfeitures

As authorized by Section 166.131, RSMo, the School Building Revolving Fund (Fund 0279) receives proceeds from forfeitures of bonds posted for breach of penal laws. The county treasurers hold the forfeiture proceeds and annually transmit them to the Missouri Department of Revenue.

Spinal Cord Injury Fee

This is a \$2 surcharge assessed in all criminal cases involving violation of any county ordinance or any violation of criminal or traffic laws of this state. The fee is authorized by Section 304.027, RSMo. Disposition of the fee is to the Spinal Cord Injury Fund (Fund 0578).

FEES ADMINISTERED

| Fee Type | Percent of | | Percent of | | Percent of | | Percent of | |
|-----------------------------|---------------------|---------------|---------------------|--------------|---------------------|--------------|---------------------|---------------------|
| | FY2023 | Change | FY2022 | Change | FY2021 | Change | FY2020 | Change |
| Associate/Probate | \$181,527 | -7.1% | \$195,440 | 11.4% | \$175,433 | -2.1% | \$179,169 | -83.7% |
| Brain Injury | 296,593 | -24.0% | 390,470 | 11.1% | 351,427 | -10.8% | 394,027 | -19.7% |
| Circuit Clerk | 7,983,383 | -23.8% | 10,477,268 | 6.8% | 9,806,105 | -4.4% | 10,254,532 | 1.3% |
| Court Automation | 3,800,005 | -15.5% | 4,498,715 | 23.8% | 3,634,649 | -6.5% | 3,886,733 | -7.5% |
| Crime Victims' | 3,587,273 | -27.7% | 4,960,397 | 6.8% | 4,646,499 | -20.7% | 5,857,199 | -14.9% |
| Deputy Sheriff | 1,251,758 | -30.2% | 1,793,783 | 2.3% | 1,754,308 | -24.3% | 2,316,016 | -7.0% |
| DNA Post Conviction Test | | | | | | | | |
| DNA Profiling | 602,189 | -31.7% | 881,366 | 10.7% | 796,317 | -15.0% | 937,007 | -13.0% |
| Domestic Relations | 158,235 | -22.2% | 203,501 | -1.4% | 206,346 | -0.2% | 206,728 | 0.4% |
| Drug Lab Test | 118,486 | -35.3% | 183,029 | 1.6% | 180,149 | -29.7% | 256,196 | -15.7% |
| Independent Living Center | 148,464 | -24.0% | 195,251 | 11.7% | 174,868 | -11.3% | 197,143 | -19.6% |
| Juvenile Justice | 0 | -100.0% | 173,304 | -84.0% | 1,082,565 | -8.3% | 1,180,442 | 20.4% |
| Merchant License | 545 | -57.0% | 1,268 | -42.4% | 2,202 | 52.4% | 1,445 | 12.9% |
| Missouri CASA | 45,192 | -29.7% | 64,326 | -7.2% | 69,284 | 4.1% | 66,556 | -2.9% |
| Missouri Coroners' Training | 223,939 | -26.2% | 303,559 | 37.4% | 221,000 | | | |
| MODEX | 369,291 | -22.9% | 479,056 | 16.9% | 409,765 | 6.2% | 386,018 | -30.1% |
| Motorcycle | 148,014 | -24.4% | 195,759 | 12.0% | 174,837 | -11.3% | 197,141 | -19.7% |
| Peace Officer Std & Train | 406,181 | -24.1% | 535,221 | 1.1% | 529,485 | -16.4% | 633,436 | 13.1% |
| Prosecuting Attorney | 407,775 | -26.1% | 551,896 | 14.5% | 481,960 | 17.1% | 411,603 | 98.8% |
| Putative Father | 94,621 | -38.0% | 152,563 | 8.1% | 141,194 | -4.7% | 148,154 | -0.6% |
| Recorders | 6,055,814 | -11.5% | 6,842,333 | -37.4% | 10,931,632 | 26.7% | 8,629,261 | 4.6% |
| School Building | 1,176,653 | -16.9% | 1,415,394 | 92.4% | 735,466 | -25.7% | 990,440 | -1.9% |
| Spinal Cord Injury | 296,421 | -24.2% | 391,029 | 11.7% | 349,980 | -11.6% | 395,731 | -19.6% |
| Total Collections | \$27,352,359 | -21.6% | \$34,884,927 | -5.3% | \$36,855,471 | -1.8% | \$37,524,977 | -5.3% |
| | | | | | | | | \$39,628,854 |

FEES ADMINISTERED

DRIVER LICENSE FEES

Blindness Education, Screening, and Treatment Contribution

This is a voluntary contribution to promote a blindness education, screening, and treatment program. Applicants obtaining a driver license may contribute \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Blindness Education, Screening, and Treatment Program Fund (Fund 0892).

Commercial Driver License (CDL) Road/Written Test Fee

This is a fee imposed on applicants for a commercial driver license for administration of the road and written tests. The fee is authorized by Section 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund (Fund 0644) and the increased fee to the State Road Fund (Fund 0319) (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502) (25 percent), which distributes its portion to the cities and counties.

Driver License Issuance and Renewal Fees

This is a fee imposed every three years or six years on operators of motor vehicles in the state of Missouri for the issuance of a driver license. The fee is authorized by Sections 302.177 and 302.735, RSMo. Disposition of the fee (for a new license or renewal) is to the State Highways and Transportation Department Fund (Fund 0644) and 75 percent to the State Road Fund (Fund 0319) and 25 percent to the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502), which distributes its portion to the cities and counties. Disposition of the fee for a duplicate license is to the General Revenue Fund (Fund 0101).

Identification Card (ID) Fee

This is a fee charged for the issuance of a nondriver identification card. The fee is authorized by Section 302.181, RSMo. Disposition of the fee is to the General Revenue Fund (Fund 0101).

Instruction Permit Fee

This is a fee imposed for the issuance of a temporary instruction permit or a restricted instruction permit. The fee is authorized by Sections 302.130, 302.140, and 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund (Fund 0644) and Motorcycle Safety Trust Fund (Fund 0246) and 75 percent to the State Road Fund (Fund 0319) and 25 percent to the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502), which distributes its portion to the cities and counties. Disposition of the fee for a duplicate permit is to the General Revenue Fund (Fund 0101).

Organ Donor Contribution

This is a voluntary contribution to promote the Organ Donor Program. Applicants for a driver license are given the opportunity to make a donation of \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Organ Donor Program Fund (Fund 0824).

FEES ADMINISTERED

Processing Fee

This is a fee imposed for the issuance of licenses and other documents. This fee is authorized by Section 136.055, RSMo. The processing fees were increased with the passage of House Bill 499 in the 100th General Assembly. The increased fees became effective August 28, 2019. Disposition of the fee is 75 percent to the State Road Fund (Fund 0319) and 25 percent to the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502), which distributes its portion to the cities and counties.

Reinstatement Fee

This is a fee imposed to have a license or privilege to operate a motor vehicle reinstated once it has been suspended or revoked. The fee is authorized by Section 302.304, RSMo. Disposition of the fee is to the State Road Fund (Fund 0319) and 75 percent to the State Road Fund (Fund 0319) and 25 percent to the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502), which distributes its portion to the cities and counties.

Miscellaneous Fees

These are various fees including bad check overpays and service charges, third party tester fees, boater ID indicator fees, and excess fees. Disposition of the fees is to the General Revenue Fund (Fund 0101), and highway related fees to the State Highways and Transportation Department Fund (Fund 0644), and any increased fees to the State Road Fund (Fund 0319) of 75 percent and the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502) of 25 percent, which distributes its portion to the cities and counties.

FEES ADMINISTERED

| Fee Type | Percent of | | Percent of | | Percent of | | Percent of | | |
|----------------------------|---------------------|---------------|---------------------|--------------|---------------------|--------------|---------------------|---------------|---------------------|
| | FY2023 | Change | FY2022 | Change | FY2021 | Change | FY2020 | Change | FY2019 |
| Blindness Education | \$115,044 | -8.9% | \$126,227 | -2.7% | \$129,674 | 47.7% | \$87,822 | 15.9% | \$75,779 |
| CDL Testing | 752,503 | -19.9% | 939,400 | 24.3% | 756,050 | 5.5% | 716,950 | -28.3% | 999,925 |
| Driver Licenses Issued | | | | | | | | | |
| Operator (Class F) | 10,463,314 | -5.9% | 11,115,517 | -7.5% | 12,012,648 | 28.2% | 9,368,212 | -16.7% | 11,248,787 |
| For Hire (Class E) | 2,330,480 | -3.9% | 2,424,080 | -6.8% | 2,601,623 | 25.3% | 2,075,732 | -11.3% | 2,340,945 |
| Commercial (Class A, B, C) | 2,045,236 | -5.0% | 2,152,093 | -3.3% | 2,226,462 | 11.4% | 1,997,736 | -11.9% | 2,267,193 |
| Motorcycle (Class M) | 2,210 | 14.2% | 1,935 | 6.3% | 1,820 | 24.8% | 1,458 | -33.0% | 2,175 |
| Identification Card Fee | 1,091,598 | 5.2% | 1,037,208 | -2.7% | 1,066,254 | 21.7% | 876,347 | -21.5% | 1,116,636 |
| Instruction Permit Fee | 275,192 | -15.7% | 326,518 | 17.6% | 277,603 | 11.4% | 249,110 | -2.2% | 254,719 |
| Organ Donor | 151,593 | -9.9% | 168,170 | -2.0% | 171,668 | 36.6% | 125,644 | 12.2% | 112,017 |
| Processing Fee | 147,320 | -26.6% | 200,690 | 4.7% | 191,761 | 176.0% | 69,467 | 130.8% | 30,102 |
| Reinstatement Fee | 147,870 | -88.7% | 1,311,722 | -20.7% | 1,654,059 | 1.0% | 1,638,414 | -10.2% | 1,825,285 |
| Miscellaneous | 13,277 | -3.9% | 13,816 | -22.1% | 17,726 | 2.8% | 17,239 | -34.3% | 26,229 |
| Total Collections | \$17,535,637 | -11.5% | \$19,817,376 | -6.1% | \$21,107,348 | 22.5% | \$17,224,131 | -15.2% | \$20,299,792 |

FEES ADMINISTERED

MARINE FEES

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on a watercraft or outboard motor. Citizens must obtain a certificate of ownership/title prior to the registration of a watercraft or outboard motor. A certificate of title application must be made within 60 days after the vessel or outboard motor is acquired or brought into the state. The fee is authorized by Sections 306.015 and 306.535, RSMo. Disposition of the fee is to the General Revenue Fund (Fund 0101).

Processing Fee

This is a fee imposed for the issuance of registrations, titles, and other documents. This fee is authorized by Section 136.055, RSMo. The processing fees were increased with the passage of House Bill 499 in the 100th General Assembly. The increased fees became effective August 28, 2019. Disposition of the fee is to the General Revenue Fund (Fund 0101).

Registration/Decal Fee

This is a fee imposed every third year on the owner of a watercraft to obtain its registration. There is a one-time fee per owner of an outboard motor to obtain an outboard motor decal. The Motor Vehicle Bureau confirms the registration of a watercraft or outboard motor by issuing a decal. The fee is authorized by Sections 306.030 and 306.535, RSMo. Disposition of the first one million dollars collected annually is to the General Revenue Fund (Fund 0101). Fees collected in excess of one million dollars are deposited to the Missouri Water Patrol Division Fund (Fund 0400). Prior to July 1, 2019, the first two million dollars collected was deposited to the General Revenue Fund (Fund 0101) and the remainder to the Missouri Water Patrol Division Fund (Fund 0400).

Miscellaneous Fees

These are various fees, including title penalties and replacement decal fees. Disposition of the fees is to the General Revenue Fund (Fund 0101).

| Fee Type | FY2023 | Percent of Change | FY2022 | Percent of Change | FY2021 | Percent of Change | FY2020 | Percent of Change | FY2019 |
|--------------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|--------------------|
| Certificate of Title | \$480,337 | -8.3% | \$523,645 | -10.0% | \$581,553 | 25.3% | \$464,235 | -3.0% | \$478,485 |
| Processing * | 2,866,017 | -4.9% | 3,012,329 | -9.0% | 3,310,438 | 16.5% | 2,840,860 | 114.7% | 1,323,282 |
| Registration/Decal | 8,897,611 | 4.8% | 8,493,126 | -10.4% | 9,478,220 | 37.7% | 6,882,586 | 1.0% | 6,815,731 |
| Miscellaneous | 230,875 | -6.9% | 247,927 | -12.2% | 282,314 | 59.7% | 176,770 | -0.7% | 178,010 |
| Total Collections | \$12,474,840 | 1.6% | \$12,277,026 | -10.1% | \$13,652,525 | 31.7% | \$10,364,451 | 17.8% | \$8,795,508 |

*Processing Fee also includes all-terrain vehicles, manufactured housing, and Notice of Lien transactions, as a breakout is not available.

MOTOR VEHICLE FEES

Alternative Fuel Decal Fee

This is an annual fee imposed for the issuance of a decal, in lieu of tax, for motor vehicles that are passenger cars or commercial motor vehicles that are powered by liquefied petroleum gas, natural gas, or electricity. The fee is authorized by Section 142.869, RSMo. Disposition of the fee is 75 percent to the State Road Fund (Fund 0319) and 25 percent to the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502), which distributes its portion to the cities and counties.

Antiterrorism Contribution

This is a fee imposed by the Missouri Office of Homeland Security to vehicle owners applying for a Fight Terrorism specialty plate. The fee is authorized by Section 301.3123, RSMo. Disposition of the fee is to the Antiterrorism Fund (Fund 0759).

Blindness Education, Screening, and Treatment Contribution

This is a voluntary contribution to promote a blindness education, screening, and treatment program. Applicants registering a motor vehicle or trailer may contribute \$1 at the time of issuance or renewal. The donation is authorized by Section 301.020, RSMo. Disposition of the contribution is to the Blindness Education, Screening, and Treatment Program Fund (Fund 0892).

Breast Cancer Awareness Contribution

This is a \$25 fee imposed by the Missouri Department of Health and Senior Services to vehicle owners applying for a Breast Cancer Awareness specialty plate. The fee is authorized by Section 301.3084, RSMo. Disposition of the fee is to the Missouri Public Health Services Fund (Fund 0298).

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on any motor vehicle or trailer. Citizens must obtain a certificate of ownership/title prior to the registration of a vehicle or trailer. The fee is authorized by Section 301.190, RSMo. Disposition of the fee (with the exception of duplicate transactions) is to the State Highways and Transportation Department Fund (Fund 0644) and the increased fee to the State Road Fund (Fund 0319) (75 percent) and 25 percent to the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502) which distributes its portion to the cities and counties. Disposition of the duplicates is to the General Revenue Fund (Fund 0101).

Children's Trust Contribution

This is a fee imposed by the Children's Trust Fund Board to vehicle owners applying for a Children's Trust Fund specialty plate. The fee is authorized by Section 301.463, RSMo. Disposition of the fee is to the Children's Trust Fund (Fund 0694).

FEES ADMINISTERED

Duplicate Plate Fee

This is a fee imposed for the issuance of a duplicate number plate in the event of the loss, theft, mutilation, or destruction of such a plate. The fee is authorized by Section 301.300, RSMo. Disposition of the fee is to the General Revenue Fund (Fund 0101).

Law Enforcement Memorial Fee

This is a \$10 fee imposed by the Law Enforcement Memorial Foundation to vehicle owners applying for a Back the Blue specialty license plate. The fee is authorized by Section 301.3175, RSMo. Disposition of the contribution is to the Law Enforcement Memorial Foundation (Fund 0428).

License Transfer Fee

This is a \$2 fee imposed on owners of motor vehicles when transferring registration from one motor vehicle to another. This fee is authorized by 301.140, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund (Fund 0644).

Motor Vehicle Maintenance Trip Permit Fee

This is a \$5 fee imposed for the issuance of a temporary maintenance permit as a supplement to a local commercial license allowing operation of an empty vehicle to or from a place of repair or maintenance for a ten-day period. The fee is authorized by Section 301.175 RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund (Fund 0644) and the increased fee to the State Road Fund (Fund 0319) (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502) (25 percent), which distributes its portion to the cities and counties.

Organ Donor Contribution

This is a voluntary contribution to promote the Organ Donor Program. Applicants registering a motor vehicle or trailer may make a donation at the time of issuance or renewal. The donation is authorized by Section 302.020, RSMo. Disposition of the contribution is to the Organ Donor Program Fund (Fund 0824).

Plate Reissuance Fee

This is a fee imposed for the replacement of license plates. The fee is authorized by Section 301.130, RSMo. Plate reissuance commemorating the bicentennial of Missouri began January 1, 2019. Disposition of the extra fee for the new design replacement and the original fee is to the State Highways and Transportation Department Fund (Fund 0644) and the increased fee to the State Road Fund (Fund 0319) (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502) (25 percent), which distributes its portion to the cities and counties.

Plate Reservation Fee

This is a \$15 fee for the application and issuance of personalized license plates. This fee is authorized by Section 301.144, RSMo. Disposition of the original fee is to the General Revenue Fund (Fund 0101).

FEES ADMINISTERED

Processing Fee

This is a fee imposed for the issuance of registrations, titles, and other documents. This fee is authorized by Section 136.055, RSMo. The processing fees were increased with the passage of House Bill 499 in the 100th General Assembly. The increased fees became effective August 28, 2019. Disposition of the fee is to the State Road Fund (Fund 0319) (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502) (25 percent), which distributes its portion to the cities and counties.

Registration Fee

This is a one- or two-year fee imposed for the registration of motor vehicles. The fee is variable based upon the gross weight of property carrying commercial vehicles, horsepower of motor vehicles other than commercial, or seating capacity for passenger-carrying commercial motor vehicles. The fee is authorized by Sections 301.040 to 301.090, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund (Fund 0644) and the increased fee to the State Road Fund (Fund 0319) (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502) (25 percent), which distributes its portion to the cities and counties.

A twenty-five-cent railroad crossing safety fee is imposed on the owner of a motor vehicle upon registration or renewal of a motor vehicle. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account (Fund 0290).

Renewal Penalty Fee

This is a penalty fee of \$5 and is to be paid on all delinquent registrations. This fee is authorized by Section 301.050, RSMo. Disposition of the original fee is to State Highways and Transportation Department Fund (Fund 0644) and the increased fee to the State Road Fund (Fund 0319) (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502) (25 percent), which distributes its portion to the cities and counties.

Specialty Plate

This is a fee the Department of Revenue collects from organizations submitting an application to establish a specialty plate. The fee is authorized by Section 301.3150, RSMo. Disposition of the fee is to the Department of Revenue Specialty Plate Fund (Fund 0775).

Title Penalty Fee

This is a penalty fee of \$25 for every 30 days in which an application for the certificate of title is not made for motor vehicles or trailers. The fee is not to exceed \$200. This fee is authorized by Section 301.190, RSMo. Disposition of the fee is to the General Revenue Fund (Fund 0101).

FEES ADMINISTERED

World War I Memorial Contribution

This is a voluntary contribution to the World War I Memorial Trust Fund (Fund 0993). Applicants for a military license plate are given the opportunity to make a donation of \$10 at the time of issuance or renewal. Applicants applying for a license plate, other than a military license, may make a voluntary contribution of \$1. The donations are authorized by Section 301.3033, RSMo. Disposition of the contribution is to the World War I Memorial Trust Fund (Fund 0993).

World War II Memorial Contribution

This was a voluntary contribution to the World War II Memorial Trust Fund (Fund 0891). Applicants for a military license plate were given the opportunity to make a donation of \$10 at the time of issuance or renewal. The donation was authorized by Section 301.3031, RSMo. Effective August 28, 2013, pursuant to Section 301.3033, RSMo., monetary donations for a military license plate are deposited to the World War I Memorial Trust Fund (Fund 0891).

Miscellaneous Fees

These are various fees including motor vehicle dealer plate fees, disabled placard fees, salvage inspection fees, and additional horsepower fees. Disposition of the fees is to the General Fund or the State Highways and Transportation Department Fund (Fund 0644) and the increased fee to the State Road Fund (Fund 0319) (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502) (25 percent), which distributes its portion to the cities and counties.

FEES ADMINISTERED

| Fee Type | Percent of | | Percent of | | Percent of | | Percent of | |
|--------------------------|----------------------|-------------|----------------------|--------------|----------------------|-------------|----------------------|----------------------|
| | FY2023 | Change | FY2022 | Change | FY2021 | Change | FY2020 | Change |
| Alt. Fuel Decal | \$1,802,437 | 61.3% | \$1,117,296 | 42.4% | \$784,545 | 16.1% | \$675,517 | 21.4% |
| Antiterrorism | 8,526 | -13.3% | 9,840 | 4.7% | 9,396 | 6.2% | 8,845 | 31.8% |
| Blindness Education | 250 | -99.8% | 143,728 | -14.3% | 167,802 | 28.8% | 130,277 | 19.4% |
| Breast Cancer Aware | | -100.0% | 26,997 | 1.9% | 26,490 | 5.6% | 25,095 | 15.2% |
| Certificate of Title | 14,975,100 | -2.2% | 15,314,345 | -9.5% | 16,927,080 | 9.2% | 15,500,193 | -6.6% |
| Children's Trust | | -100.0% | 92,273 | -10.7% | 103,317 | -3.8% | 107,399 | -6.1% |
| Duplicate Plate | 273,899 | 6.2% | 258,005 | 9.7% | 235,120 | 17.9% | 199,343 | -18.2% |
| Law Enforcement Mem. | 3,312 | -78.7% | 15,580 | -12.9% | 17,885 | -25.4% | 23,983 | |
| License Transfer | 406,775 | -5.3% | 429,667 | -17.2% | 519,107 | 11.3% | 466,230 | -2.8% |
| MV Trip Permit | 588,522 | 10.9% | 530,810 | 3.5% | 512,938 | -9.8% | 568,748 | -14.3% |
| Organ Donor | 15,026 | -91.7% | 180,718 | -11.3% | 203,783 | 25.1% | 162,867 | 15.2% |
| Plate Reissuance | 300 | -59.1% | 734 | -100.0% | 3,488,389 | -62.1% | 9,207,291 | 13.6% |
| Plate Reservation | 2,976,839 | 14.9% | 2,591,176 | -4.0% | 2,698,172 | 7.0% | 2,521,717 | 0.5% |
| Processing Fee | 5,569,079 | -23.0% | 7,233,196 | -1.7% | 7,361,446 | 51.7% | 4,851,978 | 152.1% |
| Registration | 170,267,557 | 1.4% | 167,839,440 | -5.6% | 177,774,636 | 8.8% | 163,435,207 | -5.1% |
| Renewal Penalty | 2,769,066 | 6.2% | 2,607,019 | -2.7% | 2,679,395 | 28.7% | 2,082,409 | -15.7% |
| Specialty Plate | | -100.0% | 5,250 | -74.2% | 20,375 | 96.4% | 10,375 | 1975.0% |
| Title Penalty | 23,830,731 | -0.7% | 24,008,462 | -11.4% | 27,084,690 | 50.3% | 18,017,727 | -3.0% |
| World War I | 104,294 | -41.7% | 178,842 | -19.0% | 220,902 | 32.3% | 167,020 | 23.8% |
| World War II | | | | | | | | |
| Miscellaneous | 2,692,333 | 51.5% | 1,777,532 | -11.4% | 2,005,528 | -36.4% | 3,154,679 | 36.6% |
| Total Collections | \$226,284,045 | 0.9% | \$224,360,907 | -7.6% | \$242,840,996 | 9.7% | \$221,316,900 | -2.6% |
| | | | | | | | | \$227,256,830 |

Plate reissuance commemorating the bicentennial of Missouri began January 1, 2019.

OTHER FEES

Battery Fee

This is a fee charged on the purchase of lead-acid batteries. The fee is authorized by Section 260.262, RSMo. Disposition of the fee (less 6 percent retained by the seller) is 96 percent to the Hazardous Waste Fund and 4 percent to the General Revenue Fund (Fund 0101).

Criminal Records Check Fee

This is a fee the Department of Revenue collects on behalf of the Missouri State Highway Patrol's central repository for criminal records checks and fingerprint searches. This fee is authorized by Section 43.540, RSMo. Disposition of the fee is to the Criminal Record System Fund (Fund 0671).

Contract Office Penalties

This is a fee the Department of Revenue assesses contract offices for violations to contract provisions. Disposition of the fee is to the General Revenue Fund (Fund 0101).

Contract Office Return to State

This is an optional donation the Department of Revenue receives from contract offices. A contract office may return a portion of the processing fees it charges citizens for processing motor vehicle and driver license transactions. The contractor stipulates the amount it will return to the state in its bid response. Disposition of the fee is to the General Revenue Fund (Fund 0101).

Excess Traffic Fines

Pursuant to Section 479.359, RSMo, if any county, city, town, or village obtains more than 20 percent of its annual operating general revenue from fines, bond forfeitures, and court costs from municipal ordinance violations and minor traffic violations occurring on state highways, the county, city, town, or village must send the excess to the Department of Revenue. The percentage is 12 ½ percent for any county with a charter form of government and with more than 950,000 inhabitants and any city, town or village with boundaries within such county. Prior to January 1, 2016, the rate was 30 percent. Disposition of the funds is through the agency fund, Excess Traffic and Other Miscellaneous Fines (Fund 8513), to school districts within the county in which the fines were collected.

Gaming Admission Fee

This is a fee charged to excursion boat licensees for each person embarking on an excursion gambling boat. The fee is authorized by Section 313.820, RSMo. Disposition of the fee is 50 percent to the Gaming Commission Fund (Fund 0286) and 50 percent to the home dock cities and counties.

FEES ADMINISTERED

Missouri 911 Trust Fund

This is a monthly fee assessed on subscribers of any communication service enabled to contact 911 and a 3 percent prepaid wireless emergency telephone service charge imposed on retail transactions of prepaid wireless telecommunication services. The fees are authorized by Sections 190.420, 190.455, and 190.460, RSMo. Disposition of the monthly fee (less 2 percent retained by the provider) is 99 percent through the agency fund Missouri 911 Service Trust Fund (Fund 8515) to local political subdivisions and 1 percent to the General Revenue Fund (Fund 0101). Disposition of the first \$801,150 of the 3 percent service charge was to the General Revenue Fund (Fund 0101). Disposition of subsequent collections (less 3 percent retained by the seller) is 99 percent through the agency fund Missouri 911 Service Trust Fund (Fund 8515) to local political subdivisions and 1 percent to the General Revenue Fund (Fund 0101).

Motor Vehicle Commission Fee

This is a fee for the issuance of a license to manufacturers, motor vehicle dealers, and boat dealers. The fee is authorized by Section 301.553, RSMo. Disposition of the fee is to the Motor Vehicle Commission Fund (Fund 0588).

Petroleum Inspection Fee

This is a fee imposed on all fuel imported into this state or removed from terminals in this state. The funds are used for the inspection of motor fuels. The fee is authorized by Section 414.082, RSMo. Disposition of the fee is to the Petroleum Inspection Fund (Fund 0662).

Political Subdivision Annual Report Fine

This is a fine imposed on a local political subdivision for failing to timely submit a copy of its annual financial statement with the State Auditor. The fine is authorized by Section 105.145, RSMo. The Department collects the fine by offsetting any sales or use tax distribution due to the political subdivision. Disposition of the funds is 98 percent through the agency fund, Excess Traffic and Other Miscellaneous Fines (Fund 8513), to school districts within the county in which the fines were collected and 2 percent to the General Revenue Fund (Fund 0101).

Publication/Record Search Fee

This is a fee charged for the issuance of state publications or providing access to or furnishing copies of a public record. The fee is authorized by Sections 32.067 and 181.100, RSMo. Disposition of the fee is to the Department of Revenue Information Fund (Fund 0619).

Rural Electric Cooperative Fee

This is an annual fee imposed on rural electric cooperatives for transacting business in this state. The fee is authorized by Section 394.260, RSMo. Disposition of the fee is to the General Revenue Fund (Fund 0101).

FEES ADMINISTERED

Storage Tank Fee

This is a surcharge on all petroleum products. The fee is authorized by Section 319.129, RSMo. Disposition of the fee is to the Petroleum Storage Tank Insurance Fund (Fund 0585).

Tax Credit Annual Report Filing Penalty

This is a fee charged for the failure to file an annual tax credit report. The fee is authorized by Section 135.810, RSMo. Disposition of the fee is to the General Revenue Fund (Fund 0101).

Tire Fee

This is a fee charged for the purchase of each new tire. The fee is authorized by Section 260.273, RSMo. Disposition of the fee (less 6 percent that is retained by the seller) is 96 percent to the Solid Waste Management Fund (Fund 0570) and 4 percent to the Revenue Fund (Fund 0101).

Tobacco License Fee

This is an annual license fee collected from wholesalers of cigarettes or tobacco products as a condition of operating such business. The fee is authorized by Section 149.035, RSMo. Disposition of the fee is to the State School Moneys Fund (Fund 0616).

Transportation Network Company License Fee

This is an annual license fee collected from transportation network companies as a condition of operating such a business. The fee is authorized by Section 387.404, RSMo. Disposition of the fee is to the General Revenue Fund (Fund 0101).

FEES ADMINISTERED

| Fee Type | Percent of | | Percent of | | Percent of | | Percent of | | |
|---|---------------------|--------------|----------------------|--------------|---------------------|--------------|---------------------|---------------|----------------------|
| | FY2023 | Change | FY2022 | Change | FY2021 | Change | FY2020 | Change | FY2019 |
| Battery | \$885,516 | -1.7% | \$901,274 | 2.7% | \$877,368 | 11.2% | \$788,970 | -1.3% | \$799,483 |
| Criminal Record | | | | | | | 630 | -87.6% | 5,074 |
| Contract Office Penalties | 39,244 | -52.6% | 82,774 | 14.8% | 72,118 | 10.8% | 65,090 | 66.2% | 39,172 |
| Contract Office Return to State | | | | | | | 922,256 | -2.7% | 948,125 |
| Excess Traffic Fines | 8,751 | -78.4% | 40,565 | 211.7% | 13,013 | -78.4% | 60,160 | -55.7% | 135,654 |
| Gaming | 57,772,064 | -2.9% | 59,509,284 | 8.0% | 55,106,518 | -2.2% | 56,354,154 | -24.7% | 74,846,064 |
| Missouri 911 | 14,583,305 | -2.6% | 14,966,832 | 89.5% | 7,899,282 | 29.1% | 6,119,562 | 232.6% | 1,839,732 |
| MV Commission | 738,640 | -54.7% | 1,631,110 | 172.7% | 598,111 | -63.2% | 1,624,261 | -15.3% | 1,918,777 |
| Petroleum | 3,255,460 | -2.7% | 3,345,867 | 0.9% | 3,315,819 | -2.3% | 3,395,340 | -1.2% | 3,437,324 |
| Political Subdivision Report Fine | 930,978 | -17.1% | 1,123,125 | 86.5% | 602,064 | -13.5% | 696,330 | -25.2% | 930,897 |
| Publication/Record Searches | 510,876 | -11.8% | 579,551 | -9.8% | 642,709 | -2.2% | 656,833 | -6.2% | 700,213 |
| Rural Electric | 330 | -26.7% | 450 | 7.1% | 420 | -12.5% | 480 | -44.8% | 870 |
| Storage Tank | 16,524,638 | 2.1% | 16,180,936 | 1.4% | 15,960,933 | -0.2% | 16,000,429 | 20.9% | 13,238,787 |
| Tax Credit Annual Report Filing Penalty | 138,002 | 18.8% | 116,173 | -42.0% | 200,290 | -15.5% | 236,890 | -49.1% | 465,392 |
| Tire | 2,921,576 | 4.0% | 2,810,061 | 11.6% | 2,517,794 | -3.4% | 2,606,234 | -0.8% | 2,628,296 |
| Tobacco | 30,200 | 8.2% | 27,900 | 15.8% | 24,100 | -1.6% | 24,500 | -2.0% | 25,000 |
| Transportation Network Comp | 35,000 | 16.7% | 30,000 | 50.0% | 20,000 | -20.0% | 25,000 | 0.0% | 25,000 |
| Total Collections | \$98,374,580 | -2.9% | \$101,345,902 | 15.4% | \$87,850,539 | -1.9% | \$89,577,119 | -12.2% | \$101,983,860 |

**DEPARTMENT OF REVENUE
DRIVER LICENSE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2019-2023)**

| | Fiscal Year | | | | |
|---|------------------|------------------|------------------|------------------|------------------|
| | 2023 | 2022 | 2021 | 2020 | 2019 |
| Blindness Education | 115,044 | 126,227 | 129,674 | 87,823 | 75,779 |
| CDL Testing | 30,102 | 37,576 | 30,242 | 28,678 | 39,997 |
| Driver Licenses Issued | | | | | |
| Operator (Class F) | 983,544 | 1,030,263 | 1,128,797 | 954,903 | 1,018,401 |
| For Hire (Class E) | 99,793 | 103,084 | 114,246 | 96,667 | 96,542 |
| Commercial (Class A, B, C) | 63,193 | 66,178 | 69,841 | 65,433 | 66,458 |
| Motorcycle (Class M) | 172 | 160 | 147 | 112 | 169 |
| Identification Card Fee | 184,545 | 175,220 | 180,284 | 148,607 | 186,976 |
| Instruction Permit Fee | 162,068 | 158,279 | 152,893 | 141,659 | 169,589 |
| Organ Donor | 124,173 | 168,170 | 171,668 | 125,644 | 112,016 |
| Processing Fee | 14,747 | 21,683 | 19,136 | 7,123 | 6,480 |
| Record Inquiries (a) | 234,810 | 221,142 | 267,210 | 252,106 | 282,294 |
| Reinstatement Fee | 3,420 | 30,752 | 38,496 | 39,814 | 45,605 |
| Miscellaneous | | | | | |
| Address Changes | 4,697 | 5,256 | 4,342 | 6,006 | 18,538 |
| CDL Medical Certification | 77,310 | 80,790 | 70,703 | 72,472 | 78,447 |
| Nondriver ID for Voting (b) | 1,492 | 847 | 948 | 1,123 | 1,516 |
| Other | 2,032 | 2,334 | 2,891 | 2,376 | 2,681 |
| Total Driver License Financial Transaction Items | 2,101,142 | 2,227,961 | 2,381,518 | 2,030,546 | 2,201,488 |
| Percent Increase/Decrease from Prior Year | -5.69% | -6.45% | 17.28% | -7.76% | -4.72% |

(a) The Record Inquiries collections are included in the Publication/Record Search Fees on Page 38.

(b) The Department of Revenue began issuing Nondriver ID's for Voting June 1, 2017.

**DEPARTMENT OF REVENUE
MOTOR VEHICLE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2019-2023)**

| | Fiscal Year | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2023 | 2022 | 2021 | 2020 | 2019 |
| Alt. Fuel Decal | 17,524 | 11,324 | 7,884 | 5,926 | 4,597 |
| Antiterrorism | 344 | 396 | 374 | 310 | 227 |
| Blindness Education | 2 | 137,093 | 163,598 | 127,451 | 107,018 |
| Breast Cancer Awareness | 0 | 815 | 806 | 760 | 678 |
| Certificate of Title | 1,937,162 | 2,005,465 | 2,185,230 | 2,028,063 | 2,171,623 |
| Children's Trust | 0 | 2,311 | 2,571 | 2,695 | 2,846 |
| Duplicate Plate | 52,863 | 49,807 | 47,508 | 51,532 | 57,484 |
| Law Enforcement Memorial | 1,658 | 1,554 | 1,788 | 2,397 | |
| License Transfer | 204,591 | 215,846 | 260,724 | 234,904 | 241,159 |
| MV Trip Permit | 45,926 | 43,700 | 51,508 | 57,203 | 64,861 |
| Organ Donor | 0 | 156,958 | 184,907 | 147,490 | 128,830 |
| Plate Reissuance | 180 | | 2,028,884 | 5,512,600 | 4,726,986 |
| Plate Reservation | 190,926 | 173,835 | 179,962 | 168,286 | 167,222 |
| Processing Fee | 865,712 | 1,128,129 | 1,151,934 | 808,919 | 556,094 |
| Record Inquiries (a) | 687,298 | 684,567 | 749,571 | 749,338 | 747,225 |
| Registration | 5,684,840 | 5,498,225 | 5,860,284 | 6,154,673 | 5,986,451 |
| Renewal Penalty | 548,497 | 516,360 | 531,936 | 415,102 | 492,251 |
| Specialty Plate | 0 | 5 | 7 | 4 | 4 |
| Title Penalty | 340,341 | 516,360 | 387,465 | 272,531 | 279,238 |
| Transportation Network Company | | | | | |
| Business License | 0 | 4 | 6 | 5 | 5 |
| World War I | 90,615 | 108,963 | 137,944 | 110,946 | 98,663 |
| World War II | 138,639 | 0 | 0 | 0 | 0 |
| Miscellaneous | 557,461 | 423,953 | 460,194 | 551,896 | 525,749 |
| Total Motor Vehicle Financial Transaction Items | 11,364,579 | 11,675,670 | 14,395,085 | 17,403,031 | 16,359,211 |
| Percent Increase/Decrease from Prior Year | <u>-2.66%</u> | <u>-18.89%</u> | <u>-17.28%</u> | <u>6.38%</u> | <u>40.37%</u> |

(a) The Record Inquiries collections are included in the Publication/Record Search Fees on Page 38.

**DEPARTMENT OF REVENUE
MARINE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2019-2023)**

| | Fiscal Year | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2023 | 2022 | 2021 | 2020 | 2019 |
| Certificate of Title | 71,592 | 77,101 | 86,572 | 70,437 | 71,194 |
| Processing Fee | 477,669 | 502,021 | 552,574 | 527,814 | 525,656 |
| Registration/Decal | 120,068 | 121,685 | 140,489 | 117,095 | 117,662 |
| Miscellaneous | 10,800 | 11,553 | 13,296 | 8,521 | 8,446 |
| Total Marine Financial Transaction Items | <u>680,129</u> | <u>712,360</u> | <u>792,931</u> | <u>723,867</u> | <u>722,958</u> |
| Percent Increase/Decrease from Prior Year | <u>-4.52%</u> | <u>-10.16%</u> | <u>9.54%</u> | <u>0.13%</u> | <u>-1.90%</u> |

**DEPARTMENT OF REVENUE
ALL-TERRAIN VEHICLE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2019-2023)**

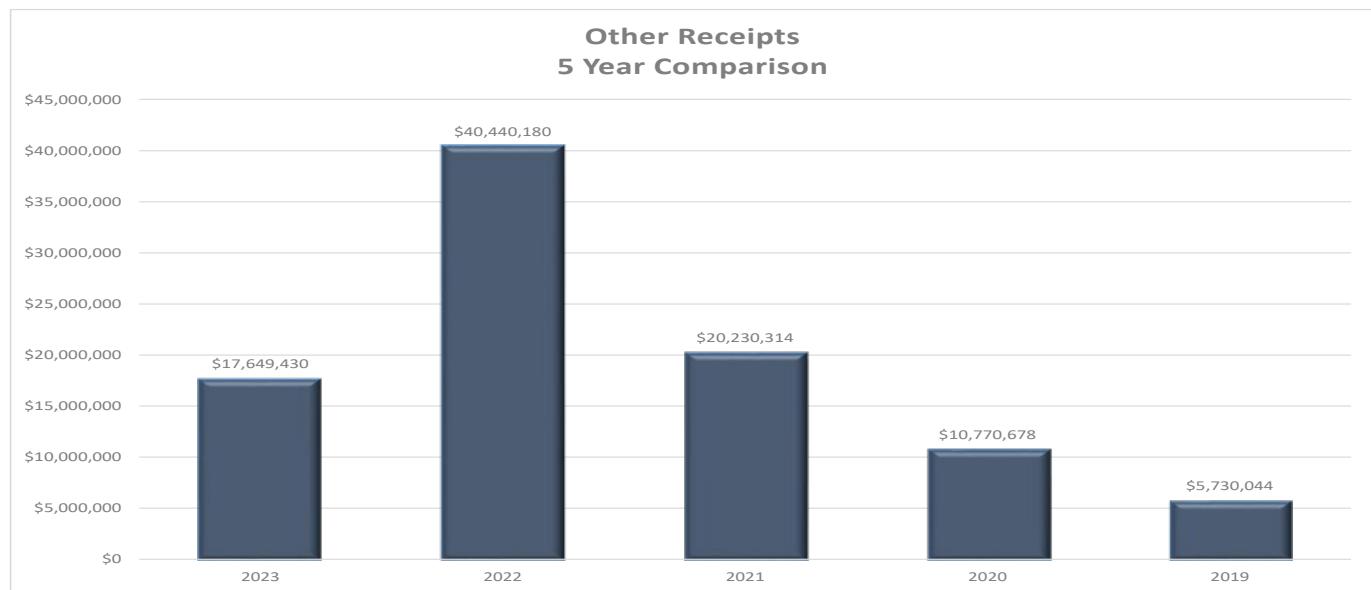
| | Fiscal Year | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2023 | 2022 | 2021 | 2020 | 2019 |
| Certificate of Title | 8,591 | 9,551 | 11,545 | 9,560 | 10,427 |
| Registration/Decal | 14,008 | 15,457 | 18,327 | 15,983 | 18,219 |
| Miscellaneous/Penalties | 2,561 | 2,907 | 3,645 | 2,436 | 2,514 |
| Total All-Terrain Vehicle Financial Transaction Items | <u>25,160</u> | <u>27,915</u> | <u>33,517</u> | <u>27,979</u> | <u>31,160</u> |
| Percent Increase/Decrease from Prior Year | <u>-9.87%</u> | <u>-16.71%</u> | <u>19.79%</u> | <u>-10.21%</u> | <u>-6.58%</u> |

OTHER RECEIPTS

SUMMARY OF OTHER RECEIPTS

| | FY23 Amount Collected | FY22 Amount Collected | Percent Increase/Decrease |
|---|-----------------------|-----------------------|---------------------------|
| Cash Bonds | -\$104,359 | \$312,783 | -133.4 % |
| Federal Funds | 1,497,969 | 1,713,664 | -12.6 |
| Interest | 370,006 | 0 | 100.0 |
| Recycling Receipts | 11,041 | 10,952 | 0.8 |
| Refunds/Rebates | 27,898 | 13,466 | 107.2 |
| Unclaimed Property | 15,680 | 64,116 | -75.5 |
| All Other Miscellaneous Receipts | 15,831,196 | 38,325,197 | -58.7 |
| Total Other Receipts | \$17,649,430 | \$40,440,180 | -56.4 % |

**All Other Miscellaneous Receipts includes cancelled checks of \$14.6 million and \$5.2 million in Fiscal Years 2021 and 2020 respectively.*



Missouri Department of Revenue

Non-State Funds Schedule

Fiscal Year Ended June 30, 2023

This statement provides fiscal year Department of Revenue non-state collection and distribution amounts by fund.



DEPARTMENT OF REVENUE
NON-STATE FUNDS FINANCIAL SCHEDULE (a)
CASH BASIS
FISCAL YEAR 2023

| Description | Bankruptcy Clearing | Cigarette and Tobacco Tax and Bond | Compliance Clearing | County and Other Miscellaneous | Dept of Agriculture Non-State | Excess Traffic/Misc Fines | Family Support Trust |
|--|---------------------|------------------------------------|---------------------|--------------------------------|-------------------------------|---------------------------|----------------------|
| Collections | | | | | | | |
| Collections | \$ 2,781,721 | 67,605,051 | | 6,492,694 | 33,614,552 | 921,109 | 2,692,971,189 |
| Interest | 2,251 | 24,781 | | 90,492 | 69,836 | 27,149 | |
| Total Collections | \$ 2,783,972 | 67,629,832 | 0 | 6,583,186 | 33,684,388 | 948,258 | 2,692,971,189 |
| Disbursements | | | | | | | |
| Political Subdivisions | \$ 2,099,389 | 3,657,646 | | 6,876,793 | | 29,857 | |
| General Revenue | 1,271 | 39,382 | | | | | |
| Other State Funds | | 63,955,717 | | | | | |
| Refunds to Taxpayers | | 17,697 | | 138,872 | 575,930 | | |
| Transfers to Other Non-State Funds | 683,804 | | | | | | |
| Other Entities | | | | | 32,883,174 | | 2,691,959,503 |
| Total Disbursements | \$ 2,784,464 | 67,670,442 | 0 | 7,015,665 | 33,459,104 | 29,857 | 2,691,959,503 |
| Collections Over (Under) Disbursements | \$ (492) | (40,610) | 0 | (432,479) | 225,284 | 918,401 | 1,011,687 |
| Beginning Balance July 1, 2022 | 188,988 | 887,942 | 0 | 3,590,146 | 1,535,711 | 495,546 | 16,500,091 |
| Ending Total Assets | \$ 188,496 | 847,332 | 0 | 3,157,667 | 1,760,995 | 1,413,947 | 17,511,778 |

| Description | Financial Institution Tax | Missouri 911 Service Trust | Motor Fuel Tax and Bond | Motor Vehicle Local Sales Tax | Riverboat Gaming Taxes and Fees | Sales and Use Nonstate Tax | Total |
|--|---------------------------|----------------------------|-------------------------|-------------------------------|---------------------------------|----------------------------|--------------------|
| Collections | | | | | | | |
| Collections | \$ 31,664,985 | 14,534,189 | 397,701,802 | 1,388,375,618 | 460,631,644 | 5,123,455,781 | 10,220,750,335 |
| Interest | 797,497 | 15,174 | 428,228 | 1,255,606 | 135,984 | 13,205,388 | 16,052,386 |
| Total Collections | \$ 32,462,482 | 14,549,363 | 398,130,030 | 1,389,631,224 | 460,767,628 | 5,136,661,169 | 10,236,802,721 |
| Disbursements | | | | | | | |
| Political Subdivisions | \$ 37,509,593 | 10,581,513 | 356,238,365 | | 69,987,972 | 4,940,984,673 | 5,425,866,412 |
| General Revenue | 741,940 | 49,116 | | | | 102,824,927 | 105,754,754 |
| Other State Funds | | | | 791,515,860 | 391,240,634 | | 1,246,713,482 |
| Refunds to Taxpayers | 2,479,930 | | | 4,429,223 | | | 7,641,652 |
| Transfers to Other Non-State Funds | | | | 586,386,256 | | | 587,070,060 |
| Other Entities | | 3,841,064 | | | | | 2,728,683,741 |
| Total Disbursements | \$ 40,731,463 | 14,471,693 | 356,238,365 | 1,382,331,339 | 461,228,606 | 5,043,809,600 | 10,101,730,101 |
| Collections Over (Under) Disbursements | \$ (8,268,981) | 77,670 | 41,891,665 | 7,299,885 | (460,978) | 92,851,569 | 135,072,621 |
| Beginning Balance July 1, 2022 | 47,217,233 | 1,266,977 | 36,165,425 | 56,424,191 | 7,071,262 | 669,271,576 | 840,615,088 |
| Ending Total Assets | \$ 38,948,252 | 1,344,647 | 78,057,090 | 63,724,076 | 6,610,284 | 762,123,145 | 975,687,709 |

(a) The MoDOT Nonstate Fund and Trustee Earnings Tax Account are included in the Non-Appropriated Funds Sources and Application on pages 129 and 127 respectively.

Missouri Department of Revenue

Tax and Fee Distribution - Counties

Fiscal Year Ended June 30, 2023

This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to counties throughout the state of Missouri.



**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2023**

| County | Cigarette Tax (a,l) | County Private Car Tax (b,l) | County Stock Insurance Tax (c,l) | Excesss Traffic Fine (d,l) | Financial Institutions Tax (e,l) | Fuel Tax and Fee (f,l) | Local Sales Tax (g,h,l) | Local Option Use Tax (i,l) | Riverboat Gaming Taxes & Fees (j,l) | Statutory County Recorders Fee (k,l) | Telecomm Service Fees (m) | Total (Memorandum Only) | |
|-------------------------|---------------------|------------------------------|----------------------------------|----------------------------|----------------------------------|------------------------|-------------------------|----------------------------|-------------------------------------|--------------------------------------|---------------------------|-------------------------|-----------|
| Adair County | \$ 11,058 | | | | 37,841 | 1,025,319 | 5,444,147 | 686,211 | | 35,794 | 235,578.92 | 7,475,949 | |
| Andrew County | 11,252 | | | | 14,876 | 980,315 | 2,302,643 | 604,200 | | 37,519 | 209,415.41 | 4,160,221 | |
| Atchison County | 26,690 | | | | 280 | 939,508 | 1,579,507 | 408,639 | | 43,852 | 2,833.44 | 3,001,309 | |
| Audrain County | 76,122 | | | | 59,772 | 1,172,462 | 7,117,358 | 931,941 | | 34,126 | 11,212.20 | 9,402,993 | |
| Ballwin | | | | | | | 1,962,837 | | | | | 1,962,837 | |
| Barry County | 42,894 | | | | 1,338 | 1,838,937 | 10,091,718 | 1,464,424 | | 20,041 | 24,421.05 | 13,483,774 | |
| Barton County | 69,369 | | | | 16,282 | 1,024,155 | 1,367,616 | | | 40,699 | 19,767.46 | 2,537,888 | |
| Bates County | 70,534 | | | | 925 | 1,301,582 | 1,756,646 | 388,928 | | 36,511 | 32,782.71 | 3,587,908 | |
| Bella Villa | | | | | | | 47,350 | | | | | 47,350 | |
| Bellefontaine Neighbors | | | | | | | 688,960 | | | | | 688,960 | |
| Bellerive | | | | | | | 11,252 | | | | | 11,252 | |
| Bel-Nor | | | | | | | 92,546 | | | | | 92,546 | |
| Bel-Ridge | | | | | | | 156,062 | | | | | 156,062 | |
| Benton County | | | | | | | 5,573,068 | | | | | 7,340,379 | |
| Berkeley | | | | | | | 549,667 | | | | | 549,667 | |
| Beverly Hills | | | | | | | 33,582 | | | | | 33,582 | |
| Black Jack | | | | | | | 432,898 | | | | | 432,898 | |
| Bollinger County | | | | | | | 1,615,738 | 243,382 | | | | 2,710,958 | |
| Boone County | 19,300 | 710,006 | | | 321 | 793,422 | 1,615,738 | 243,382 | | 39,613 | 18,482.18 | 69,573,455 | |
| | | | | | | | 2,349,205 | 63,355,630 | 2,733,468 | | | 111,830.66 | |
| Breckenridge Hills | | | | | | | 293,884 | | | | | 293,884 | |
| Brentwood | | | | | | | 519,175 | | | | | 519,175 | |
| Brigeton | | | | | | | 733,426 | | | | | 733,426 | |
| Buchanan County | 38,395 | | | | 312,426 | 812,608 | 27,126,841 | 3,227,659 | | 6,520 | 75,755.35 | 31,600,205 | |
| Butler County | 49,885 | | | | 2,441 | 1,608,434 | 10,898,838 | | | 23,704 | 67,825.81 | 12,651,128 | |
| Caldwell County | 50,198 | | | | 1,740 | 811,381 | 1,366,356 | 429,624 | | 40,831 | 117,650.78 | 2,817,780 | |
| Callaway County | | | | | 14,326 | 2,134,663 | 10,226,624 | 2,024,903 | | 20,584 | 387,071.47 | 14,808,171 | |
| Calverton Park | | | | | | | 77,879 | | | | | 77,879 | |
| Camden County | 4,423 | | | | 13,799 | 3,583,861 | 19,106,352 | 1,789,037 | | | 54,833.82 | 24,552,306 | |
| Cape Girardeau County | 43,315 | | | | 3,706 | 1,410,471 | 28,223,047 | 3,199,990 | | 772 | 75,747.40 | 32,957,048 | |
| Carroll County | 103,158 | | | | 464 | 1,123,258 | 1,395,736 | 334,168 | | | 2,984.37 | 2,959,768 | |
| Carter County | | | | | 424 | 465,467 | 1,022,278 | | | 42,328 | 6,200.80 | 1,536,698 | |
| Cass County | 68,096 | | | | 205,987 | 2,028,858 | 31,207,132 | 6,931,761 | | | 19,561.13 | 40,461,394 | |
| Cedar County | | | | | 629 | 808,955 | 2,113,740 | | | 37,315 | 31,721.49 | 2,992,360 | |
| Champ | | | | | | | 737 | | | | | 737 | |
| Chariton County | 57,448 | | | | 402 | 1,047,700 | 1,516,615 | 363,080 | | | 3,579.35 | 2,988,824 | |
| Charlack | | | | | | | 85,125 | | | | | 85,125 | |
| Chesterfield | | | | | | | 3,105,336 | | | | | 3,105,336 | |
| Christian County | 8,501 | | | | 35,977 | 2,121,049 | 17,761,891 | | | | 33,794.69 | 19,961,213 | |
| Clark County | 33,530 | | | | 5,281 | 708,339 | 1,829,304 | 167,009 | | 41,506 | 1,917.61 | 2,786,886 | |
| Clarkson Valley | | | | | | | 167,161 | | | | | 167,161 | |
| Clay County | 134,681 | | | | 891,347 | 1,275,610 | 53,713,489 | 10,958,978 | | | 100,596.38 | 67,074,702 | |
| Clayton | | | | | | | 1,059,854 | | | | | 1,059,854 | |
| Clinton County | | | | | 2,277 | 920,845 | 2,422,694 | 599,493 | | | 242,565.30 | 4,187,874 | |
| Cole County | 41,869 | 10,314,696 | | | 467,607 | 1,472,636 | 23,644,376 | 3,217,564 | | 6,970 | 42,362.52 | 39,208,080 | |
| Cool Valley | | | | | | | 71,478 | | | | | 71,478 | |
| Cooper County | 42,765 | | | | 2,489 | 812,193 | 4,496,589 | 664,189 | | 36,493 | 21,256.57 | 6,075,974 | |
| Country Club Hills | | | | | | | 73,303 | | | | | 73,303 | |
| Country Life Acres | | | | | | | 4,658 | | | | | 4,658 | |
| Crawford County | 66,737 | | | | 780 | 985,825 | 6,399,779 | | | | 31,567 | 29,041.95 | 7,513,730 |
| Crestwood | | | | | | | 774,768 | | | | | 774,768 | |
| Creve Coeur | | | | | | | 1,167,961 | | | | | 1,167,961 | |
| Crystal Lake Park | | | | | | | 31,138 | | | | | 31,138 | |
| Dade County | 31,739 | | | | 268 | 789,885 | 1,306,453 | 264,005 | | 41,941 | 6,152.90 | 2,440,445 | |
| Dallas County | | | | | 455 | 956,370 | 4,606,432 | | | 35,650 | 7,725.04 | 5,606,633 | |

See pages 54 for an explanation of footnote
references.(continued from previous page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2023**

| County | Cigarette Tax (a,l) | County Private Car Tax (b,l) | County Stock Insurance Tax (c,l) | Excesss Traffic Fine (d,l) | Financial Institutions Tax (e,l) | Fuel Tax and Fee (f,l) | Local Sales Tax (g,h,l) | Local Option Use Tax (i,l) | Riverboat Gaming Taxes & Fees (j,l) | Statutory County Recorders Fee (k,l) | Telecomm Service Fees (m) | Total (Memorandum Only) |
|-------------------|---------------------------|---------------------------------------|---|-------------------------------------|---|------------------------------|-------------------------------|----------------------------------|--|--|------------------------------------|-------------------------------|
| Daviess County | \$ | 11,306 | | | 338 | 952,986 | 1,897,086 | 263,121 | 40,162 | 1,265.77 | | 3,166,265 |
| DeKalb County | | | | | 424 | 971,180 | 2,616,788 | 311,124 | 41,095 | 125,438.18 | | 4,066,050 |
| Dellwood | | | | | | | 316,924 | | | | | 316,924 |
| Dent County | | | | | 311 | 896,079 | 4,865,208 | | | | | 5,819,868 |
| Des Peres | | | | | | | 559,086 | | | | | 559,086 |
| Douglas County | | | | | 21,204 | 1,044,751 | 2,713,762 | | | | | 3,852,771 |
| Dunklin County | | 18,631 | | | 28,436 | 1,081,480 | 5,839,580 | 718,661 | 33,757 | 47,274.82 | | 7,767,820 |
| Edmundson | | | | | | | 53,986 | | | | | 53,986 |
| Ellisville | | | | | | | 608,536 | | | | | 608,536 |
| Eureka | | | | | | | 694,384 | | | | | 694,384 |
| Fenton | | | | | | | 255,506 | | | | | 255,506 |
| Ferguson | | | | | | | 1,270,463 | | | | | 1,270,463 |
| Flor dell Hills | | | | | | | 49,429 | | | | | 49,429 |
| Florissant | | | | | | | 3,338,001 | | | | | 3,338,001 |
| Franklin County | | 80,524 | | | 341,068 | 3,164,758 | 37,756,676 | | | | | 41,437,602 |
| Frontenac | | | | | | | 226,050 | | | | | 226,050 |
| Gasconade County | | 17,024 | | | 451 | 784,745 | 4,033,136 | 460,465 | | | | 16,932.66 |
| Gentry County | | | | | 480 | 707,093 | 1,034,860 | 164,082 | | | | 4,326.14 |
| Glendale | | | | | | | 385,560 | | | | | 385,560 |
| Glen Echo Park | | | | | | | 7,645 | | | | | 7,645 |
| Grantwood | | | | | | | 57,425 | | | | | 57,425 |
| Greendale | | | | | | | 41,244 | | | | | 41,244 |
| Green Park | | | | | | | 169,764 | | | | | 169,764 |
| Greene County | | 95,822 | 47,218 | | 810,785 | 5,068,378 | 128,306,049 | | | | | 318,761.90 |
| Grundy County | | 43,854 | | | 498 | 636,333 | 1,673,693 | | | | | 13,834.24 |
| Hanley Hills | | | | | | | 131,185 | | | | | 131,185 |
| Harrison County | | | | | | | 169 | 1,038,827 | 2,046,884 | 244,008 | | 14,739.01 |
| Hazelwood | | | | | | | 1,631,795 | | | | | 1,631,795 |
| Henry County | | 20,142 | | | 1,606 | 1,156,147 | 6,180,606 | 1,001,436 | | | | 15,526.59 |
| Hickory County | | | | | 350 | 645,603 | 2,152,414 | | | | | 19,694.92 |
| Hillsdale | | | | | | | 76,203 | | | | | 76,203 |
| Holt County | | 50,640 | | | 449 | 669,098 | 1,216,180 | 323,966 | | | | 2,100.83 |
| Howard County | | 15,309 | | | 53,483 | 543,670 | 2,034,880 | 401,179 | | | | 8,578.85 |
| Howell County | | 45,580 | | | 34,860 | 1,643,747 | 10,992,777 | 1,407,175 | | | | 14,170,356 |
| Huntleigh | | | | | | | 22,127 | | | | | 22,127 |
| Iron County | | 46,508 | | | 8,133 | 512,864 | 1,810,981 | | | | | 10,016.41 |
| Jackson County | | 1,527,974 | 154,348 | 3,159,860 | 2,558,368 | 1,514,041 | 166,416,132 | | | | | 8,571,310.41 |
| Jasper County | | 98,864 | | | 21,707 | 1,953,322 | 32,587,910 | | | | | 134,929.26 |
| Jefferson County | | 76,176 | | | 202,521 | 6,110,640 | 51,355,083 | | | | | 65,074.87 |
| Jennings | | | | | | | 882,745 | | | | | 882,745 |
| Johnson County | | 38,579 | | | 20,176 | 1,831,485 | 20,409,964 | 3,152,297 | | | | 11,932.54 |
| Kinloch | | | | | | | 17,935 | | | | | 17,935 |
| Kirkwood | | | | | | | 1,815,184 | | | | | 1,815,184 |
| Knox County | | 19,020 | | | 24,520 | 655,133 | 1,096,685 | 166,747 | | | | 43,966 |
| Laclede County | | 38,547 | | | 12,098 | 1,186,224 | 7,174,469 | | | | | 26,512 |
| Ladue | | | | | | | 557,762 | | | | | 62,016.41 |
| Lafayette County | | 79,887 | | | 4,878 | 176,977 | 1,149,624 | 5,326,068 | | | | 25,960 |
| Lakeshire | | | | | | | 95,060 | | | | | 421,945.17 |
| Lawrence County | | 63,230 | | | 1,752 | 1,477,027 | 10,386,368 | 1,642,983 | | | | 23,662 |
| Lewis County | | 23,324 | | | 107,657 | 645,193 | 2,257,843 | 519,642 | | | | 41,032 |
| Lincoln County | | 22,569 | | | 36,505 | 1,896,420 | 15,982,464 | | | | | 2,599 |
| Linn County | | 37,122 | | | 1,336 | 877,890 | 2,834,779 | 358,235 | | | | 39,211 |
| Livingston County | | 39,075 | | | 1,194 | 818,956 | 3,607,548 | 448,733 | | | | 37,426 |
| Macon County | | 75,755 | | | 5,342 | 1,180,510 | 3,436,409 | 467,388 | | | | 37,909 |
| | | | | | | | | | | | | 10,545.88 |

See pages 54 for an explanation of footnote
references.(continued from previous page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2023**

| County | Cigarette Tax (a,l) | County Private Car Tax (b,l) | County Stock Insurance Tax (c,l) | Excesss Traffic Fine (d,l) | Financial Institutions Tax (e,l) | Fuel Tax and Fee (f,l) | Local Sales Tax (g,h,l) | Local Option Use Tax (i,l) | Riverboat Gaming Taxes & Fees (j,l) | Statutory County Recorders Fee (k,l) | Telecomm Service Fees (m) | Total (Memorandum Only) | |
|--------------------|---------------------------|---------------------------------------|---|-------------------------------------|---|------------------------------|-----------------------------------|----------------------------------|--|--|------------------------------------|-----------------------------------|------------|
| Madison County | \$ | | | | 3,198 | 458,449 | 3,078,539 1,161,307 519,977 | | | 39,808 | 16,561.41 | 3,596,556 1,161,307 519,977 | |
| Manchester | | | | | | | | | | | | | |
| Maplewood | | | | | | | | | | | | | |
| Maries County | | | | | 174 | 616,549 | 1,207,954 | 251,963 | | | 5,931.32 | 2,082,572 | |
| Marion County | | 56,261 | | | 51,073 | 814,417 | 7,459,446 | 1,139,474 | | 33,034 | 17,749.45 | 9,571,454 140,257 | |
| Marlborough | | | | | | | 140,257 | | | | | | |
| Maryland Heights | | | | | | | 1,776,938 | | | | | 1,776,938 | |
| McDonald County | | 22,612 | | | 3,271 | 1,036,926 | 6,760,076 | | | 34,390 | 14,330.58 | 7,871,606 | |
| Mercer County | | 23,303 | | | 119 | 594,303 | 1,012,532 | 194,467 | | | 5,663.23 | 1,830,387 | |
| Miller County | | | | | 2,117 | 1,189,234 | 7,932,566 | 738,225 | | 27,304 | 29,073.43 | 9,918,520 | |
| Mississippi County | | | | | 2,560 | 555,456 | 2,077,204 | | | 41,140 | 11,987.07 | 2,688,347 | |
| Moline Acres | | | | | | | 147,001 | | | | | 147,001 | |
| Moniteau County | | 41,600 | | | 456 | 775,191 | 2,533,336 | 388,133 | | | 13,293.77 | 3,752,010 | |
| Monroe County | | 49,227 | | | 4,638 | 903,238 | 1,057,916 | 185,840 | | 41,146 | 2,839.13 | 2,244,845 | |
| Montgomery County | | 28,039 | | | 974 | 786,057 | 3,212,183 | 452,825 | | 38,908 | 12,117.28 | 4,531,102 | |
| Morgan County | | 7,163 | | | 600 | 1,700,528 | 4,085,653 | 363,644 | | 24,400 | 25,972.28 | 6,207,961 | |
| New Madrid County | | 65,291 | | | 3,986 | 1,094,974 | 5,637,016 | 821,040 | | | 38,806 | 184,852.62 | |
| Newton County | | 70,922 | | | 23,574 | 1,766,337 | 17,429,759 | | | 13,441 | 114,030.89 | 19,418,064 | |
| Nodaway County | | | | | 3,781 | 1,647,107 | 4,518,450 | 673,661 | | 35,965 | 8,249.28 | 6,887,214 | |
| Normandy | | | | | | | 297,355 | | | | | 297,355 | |
| Northwoods | | | | | | | 253,078 | | | | | 253,078 | |
| Norwood Court | | | | | | | 59,053 | | | | | 59,053 | |
| Oakland | | | | | | | 88,353 | | | | | 88,353 | |
| Olivette | | | | | | | 516,903 | | | | | 516,903 | |
| Oregon County | | 15,406 | | | 196 | 722,389 | 1,681,542 | 593,194 | | 39,829 | 13,312.12 | 3,065,868 | |
| Osage County | | 25,665 | | | 488 | 790,539 | 3,685,757 | | | 38,590 | 496.08 | 4,541,535 | |
| Overland | | | | | 13,161 | 949,084 | 1,806,791 | 1,021,131 | | | 20,047.31 | 1,021,131 | |
| Ozark County | | | | | | | 70,120 | | | | | 2,789,084 | |
| Pacific | | | | | | | 187,790 | | | | | 70,120 | |
| Pagedale | | | | | | | 58,763 | | | | | 187,790 | |
| Pasadena Hills | | | | | | | 27,151 | | | | | 58,763 | |
| Pasadena Park | | | | | | | | | | | | 27,151 | |
| Pemiscot County | | 38,611 | | | 2,519 | 763,326 | 4,770,514 | | | 40,366 | 20,168.06 | 5,635,505 | |
| Perry County | | 38,061 | | | 1,199 | 870,219 | 7,946,505 | 1,023,138 | | 35,113 | 22,449.58 | 9,936,684 | |
| Pettis County | | 27,996 | | | 423 | 1,527,127 | 10,954,944 | 1,339,486 | | 25,417 | 491,219.39 | 14,366,612 | |
| Phelps County | | 34,177 | | | 27,830 | 1,224,772 | 9,033,312 | | | 25,273 | 43,225.70 | 10,388,590 | |
| Pike County | | 65,787 | | | 1,040 | 817,624 | 5,922,237 | | | 36,844 | 20,256.92 | 6,863,788 | |
| Pine Lawn | | | | | | | 156,338 | | | | | 156,338 | |
| Platte County | | 42,473 | | | 3,873 | 394,432 | 2,152,058 | 31,607,966 | 8,373,972 | | | | 42,574,774 |
| Polk County | | | | | | 902 | 1,332,073 | 6,520,763 | | 27,241 | 67,650.68 | 7,948,630 | |
| Pulaski County | | 35,731 | | | 65,247 | 1,122,780 | 7,191,196 | | | | 38,128.23 | 8,453,083 | |
| Putnam County | | 15,859 | | | 103 | 780,502 | 1,247,279 | 165,852 | | 42,391 | 3,697.44 | 2,255,683 | |
| Ralls County | | 30,250 | | | 378 | 784,829 | 2,009,685 | 554,156 | | | 8,656.16 | 3,387,955 | |
| Randolph County | | 65,647 | | | 15,466 | 1,077,808 | 4,761,608 | 748,908 | | 31,993 | 223,966.56 | 6,925,396 | |
| Ray County | | 103,179 | | | 2,186 | 1,100,242 | 5,587,997 | 1,193,780 | | 32,404 | 41,184.99 | 8,060,973 | |
| Reynolds County | | | | | 145 | 1,014,778 | 674,604 | | | 42,838 | 5,188.42 | 1,737,554 | |

See pages 54 for an explanation of footnote
references.(continued from previous page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2023**

| County | Cigarette Tax (a,l) | County Private Car Tax (b,l) | County Stock Insurance Tax (c,l) | Excesss Traffic Fine (d,l) | Financial Institutions Tax (e,l) | Fuel Tax and Fee (f,l) | Local Sales Tax (g,h,l) | Local Option Use Tax (i,l) | Riverboat Gaming Taxes & Fees (j,l) | Statutory County Recorders Fee (k,l) | Telecomm Service Fees (m) | Total (Memorandum Only) | | |
|-----------------------|---------------------------|---------------------------------------|---|-------------------------------------|---|------------------------------|-------------------------------|----------------------------------|--|--|------------------------------------|-------------------------------|----------------------|----------------------|
| Richond Heights | | | | | | | 569,566 | | | | | 569,566 | | |
| Ripley County | \$ | | | | 214 | 617,788 | 1,321,364 | 129,204 | | 38,830 | 20,435.19 | 2,127,836 | | |
| Riverview | | | | | | | 168,115 | | | | | 168,115 | | |
| Rock Hill | | | | | | | 299,127 | | | | | 299,127 | | |
| St. Ann | | | | | | | 830,359 | | | | | 830,359 | | |
| St. Charles County | 65,204 | 25,424 | | | 6,153,175 | 5,562,138 | 132,673,902 | 22,377,698 | | | | 166,986,914 | | |
| St. Clair County | 6,484 | | | | 19,389 | 861,058 | 459,998 | | | 39,769 | 17,713.73 | 1,404,412 | | |
| St. Francois County | 41,751 | | | | 35,589 | 1,182,039 | 17,147,655 | 1,000,865 | | | 6,601 | 62,302.95 | 19,476,803 | |
| St. John | | | | | | | 419,494 | | | | | 419,494 | | |
| St. Louis City | | | | | | | | | | | | 0 | | |
| St. Louis County | 2,132,085 | 115,629 | 2,278,339 | | 4,070,753 | 16,070,343 | 687,363,458 | | 8,748,691.41 | | 318,934.81 | 721,098,232 | | |
| Ste. Genevieve County | 54,772 | | | | 585 | 1,975,779 | 6,125,673 | | | 34,303 | 11,949.59 | 8,203,062 | | |
| Saline County | 78,053 | | | | 3,090 | 1,078,525 | 5,410,251 | 741,244 | | | 35,944 | 7,812.11 | 7,354,918 | |
| Schuyler County | | | | | 2,566 | 546,708 | 847,123 | | | | 44,257 | 1,822.69 | 1,442,476 | |
| Scotland County | 10,993 | | | | 5,683 | 646,567 | 820,877 | 103,543 | | | 43,762 | 2,053.93 | 1,633,479 | |
| Scott County | 40,413 | | | | 20,711 | 686,419 | 4,759,887 | 710,068 | | | 26,797 | 19,340.89 | 6,263,636 | |
| Shannon County | | | | | 193 | 877,411 | 1,114,623 | 99,537 | | | | 5,783.57 | 2,097,548 | |
| Shelby County | 26,636 | | | | 13,298 | 743,997 | 968,941 | 156,078 | | 43,021 | | 1,035.17 | 1,953,006 | |
| Shrewsbury | | | | | | | 403,515 | | | | | | 403,515 | |
| Sikdton | | | | | | | | | | | | 4,260.25 | 4,260 | |
| Stoddard County | 69,649 | | | | 4,340 | 1,568,941 | 7,445,745 | 1,191,203 | | | 31,069 | 49,860.68 | 10,360,808 | |
| Stone County | 28,308 | | | | 15,141 | 1,798,498 | 13,017,405 | 1,485,745 | | | | 15,496.66 | 16,360,594 | |
| Sullivan County | 19,861 | | | | 141 | 704,245 | 1,574,149 | 589,689 | | | 42,784 | 1,707.55 | 2,932,577 | |
| Sunset Hills | | | | | | | 563,323 | | | | | | 563,323 | |
| Sycamore Hills | | | | | | | 39,332 | | | | | | 39,332 | |
| Taney County | 19,861 | | | | 8,055 | 1,803,391 | 42,423,916 | | | | | 87,530.33 | 44,342,754 | |
| Texas County | 18,966 | | | | 1,688 | 1,399,863 | 5,852,414 | 743,440 | | 30,184 | | 41,943.41 | 8,088,498 | |
| Town and Country | | | | | | | 714,985 | | | | | | 714,985 | |
| Twin Oaks | | | | | | | 31,514 | | | | | | 31,514 | |
| University City | | | | | | | 2,246,536 | | | | | | 2,246,536 | |
| Uplands Park | | | | | | | 22,173 | | | | | | 22,173 | |
| Valley Park | | | | | | | 441,934 | | | | | | 441,934 | |
| Velda City | | | | | | | 83,471 | | | | | | 83,471 | |
| Velda Village Hills | | | | | | | 35,028 | | | | | | 35,028 | |
| Vernon County | 103,093 | | | | 835 | 1,330,649 | 2,759,553 | | | | 35,605 | 50,852.07 | 4,280,588 | |
| Vinta Park | | | | | | | 131,851 | | | | | | 131,851 | |
| Warren County | 19,656 | | | | 768 | 953,474 | 8,909,560 | 1,376,395 | | | 16,279 | 16,225.98 | 11,292,358 | |
| Warrenton | | | | | | | | | | | | 512.35 | 512 | |
| Warson Woods | | | | | | | 126,845 | | | | | | 126,845 | |
| Washington County | 50,360 | | | | 21,673 | 787,531 | 5,964,349 | 767,933 | | | 27,706 | 25,164.54 | 7,644,717 | |
| Wayne County | 34,889 | | | | 406 | 746,699 | 1,924,634 | 287,933 | | | 39,139 | 19,570.81 | 3,053,272 | |
| Webster County | 52,798 | | | | 17,041 | 1,386,875 | 9,972,222 | | | | 21,979 | 9,511.58 | 11,460,426 | |
| Webster Groves | | | | | | | 1,497,611 | | | | | | 1,497,611 | |
| Wellston | | | | | | | 83,791 | | | | | | 83,791 | |
| Westwood | | | | | | | 17,163 | | | | | | 17,163 | |
| Wilbur Park | | | | | | | 29,061 | | | | | | 29,061 | |
| Wildwood | | | | | | | 2,262,147 | | | | | | 2,262,147 | |
| Winchester | | | | | | | 95,607 | | | | | | 95,607 | |
| Wooden Terrace | | | | | | | 255,675 | | | | | | 255,675 | |
| Worth County | | | | | 210 | 342,950 | 424,485 | 66,354 | | | 45,502 | 1,368.74 | 880,870 | |
| Wright County | | 30,110 | | 43,769 | 17,927,921 | 156,815,985 | 2,071,200,705 | | | | 34,639 | 9,804.65 | 5,697,240 | |
| TOTALS | | \$ 3,660,059 | 4,104,542 | 16,535,543 | 8,751 | 17,927,921 | 156,815,985 | 2,071,200,705 | 2,071,200,705 | 106,435,763 | 8,748,691.41 | 2,727,362 | 14,655,554.66 | 2,402,820,875 |

See pages 54 for an explanation of footnote
references.(continued from previous page)

2,402,820,875
(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2023

| County | Cigarette Tax (a,l) | County Private Car Tax (b,l) | County Stock Insurance Tax (c,l) | Excesss Traffic Fine (d,l) | Financial Institutions Tax (e,l) | Fuel Tax and Fee (f,l) | Local Sales Tax (g,h,l) | Local Option Use Tax (i,l) | Riverboat Gaming Taxes & Fees (j,l) | Statutory County Recorders Fee (k,l) | Telecomm Service Fees (m) | Total (Memorandum Only) |
|--------|---------------------------|---------------------------------------|---|-------------------------------------|---|------------------------------|-------------------------------|----------------------------------|--|--|------------------------------------|-------------------------------|
|--------|---------------------------|---------------------------------------|---|-------------------------------------|---|------------------------------|-------------------------------|----------------------------------|--|--|------------------------------------|-------------------------------|

- (a) "Tax Distribution Summary - Cities" schedule beginning on page 49 provides the cigarette tax distribution to cities within St. Louis County. See page 5 for a description of cigarette tax.
- (b) See page 117 for a description of county private car tax.
- (c) See page 119 for a description of county stock insurance included in the Financial Institution Tax Fund description.
- (d) See page 35 for a description of excess traffic fines.
- (e) See page 119 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
- (f) See pages 8, 26, and 30 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.
- (g) St. Louis County receives the general city sales and use tax distributions for the cities within St. Louis County. The county is responsible for distributing the amounts to the cities.
- (h) See page 13 for a description of local sales tax.
- (i) See page 13 for a description of local option use tax.
- (j) See page 16 and 35 for a description of riverboat gaming gross receipt tax and admission fees.
- (k) See page 118 for a description of Statutory County Recorder's Fees.
- (l) The total of tax distributions to counties, cities, and other political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 8 and 13, because of a one to twelve month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 26 through 28, and 30 through 34.
- (m) See page 36 for a description of the telecommunication fee and service charge.

Missouri Department of Revenue

Tax and Fee Distribution - Cities

Fiscal Year Ended June 30, 2023

This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to cities throughout the state of Missouri.



DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|---------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 244 | Adrian | \$ | | | | 85,713 | 567,288.62 | | | | 370,158 |
| 262 | Advance | | | | | 67,680 | 439,154.19 | 47,495.80 | | | 338,096 |
| 298 | Agency | | | | | 33,964 | - | | | | 33,964 |
| 424 | Airport Drive | | | | | 36,997 | 1,349,658.71 | | | | 1,052,023 |
| 496 | Alba | | | | | 27,546 | 16,250.66 | | | | 43,796 |
| 514 | Albany | | | | | 85,383 | 403,608.53 | 66,900.87 | | | 354,088 |
| 568 | Aldrich | | | | | 3,901 | - | | | | 3,901 |
| 604 | Alexandria | | | | | 6,429 | 2,116.58 | | | | 8,546 |
| 712 | Allendale | | | | | 2,517 | 4,894.94 | | | | 7,412 |
| 748 | Allenville | | | | | 5,219 | - | | | | 5,219 |
| 802 | Alma | | | | | 20,124 | - | | | | 20,124 |
| 910 | Altamont | | | | | 9,292 | - | | | | 9,292 |
| 928 | Altenburg | | | | | 17,355 | - | | | | 17,355 |
| 964 | Alton | | | | | 39,009 | 327,032.65 | | | | 205,995 |
| 1,018 | Amazonia | | | | | 13,535 | - | | | | 13,535 |
| 1,054 | Amity | | | | | 1,906 | - | | | | 1,906 |
| 1,072 | Amoret | | | | | 7,899 | - | | | | 7,899 |
| 1,090 | Amsterdam | | | | | 11,459 | 14,338.09 | | | | 25,797 |
| 1,198 | Anderson | | | | | 99,022 | 527,477.88 | 80,111.60 | | | 537,427 |
| 1,252 | Annada | | | | | 1,024 | - | | | | 1,024 |
| 1,270 | Annapolis | | | | | 14,588 | 107,385.03 | | | | 68,280 |
| 1,288 | Anniston | | | | | 10,151 | - | | | | 10,151 |
| 1,522 | Appleton City | | | | | 53,846 | 331,155.12 | | | | 315,284 |
| 1,576 | Arbela | | | | | 1,569 | - | | | | 1,569 |
| 1,630 | Arbyrd | | | | | 22,533 | 38,290.55 | | | | 44,472 |
| 1,648 | Arcadia | | | | | 30,810 | 87,251.84 | 8,909.24 | | | 110,543 |
| 1,702 | Archie | | | | | 61,555 | 265,141.17 | | | | 198,027 |
| 1,720 | Arcola | | | | | 2,243 | - | | | | 2,243 |
| 1,828 | Argyle | | | | | 7,615 | 14,010.74 | | | | 21,626 |
| 1,864 | Arkoe | | | | | 3,069 | - | | | | 3,069 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|----------------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 1,954 | Armstrong | \$ | | | | 13,078 | - | | | | 13,078 |
| 1,972 | Arnold | | | | | 1,046,044 | 9,870,669.65 | | | | 8,983,814 |
| 2,034 | Arrow Point Village | | | | | 4,001 | - | | | | 4,001 |
| 2,044 | Arrow Rock | | | | | 2,926 | 18,404.50 | | | | 17,650 |
| 2,098 | Asbury | | | | | 9,989 | 12,059.18 | | | | 22,048 |
| 2,188 | Ash Grove | | | | | 75,048 | 345,855.03 | 55,952.41 | | | 308,875 |
| 2,242 | Ashland | | | | | 216,009 | 1,220,305.04 | | | | 731,764 |
| 2,422 | Atlanta | | | | | 19,155 | 27,540.14 | 5,687.69 | | | 52,383 |
| 2,512 | Augusta | | | | | 13,190 | 67,495.86 | | | | 58,187 |
| 2,530 | Aullville | | | | | 4,359 | - | | | | 4,359 |
| 2,548 | Aurora | | | | | 368,606 | 3,846,231.23 | 346,361.28 | | | 2,253,487 |
| 2,638 | Auxvasse | | | | | 49,866 | 152,119.97 | | | | 140,762 |
| 2,674 | Ava | | | | | 147,408 | 1,524,052.69 | 213,689.33 | | | 869,115 |
| 2,746 | Avilla | | | | | 5,643 | - | | | | 5,643 |
| 2,800 | Avondale | | | | | 21,974 | 14,550.03 | | | | 36,524 |
| 2,962 | Bagnell | | | | | 3,231 | 23,576.51 | | | | 26,807 |
| 3,052 | Bakersfield | | | | | 10,624 | 25,402.78 | | | | 36,027 |
| 3,124 | Baldwin Park Village | | | | | 4,417 | - | | | | 4,417 |
| 3,160 | Ballwin | 25,825 | | | | 1,546,449 | 3,640,735.22 | | | | 1,572,273 |
| 3,322 | Baring | | | | | 6,425 | - | | | | 6,425 |
| 3,340 | Barnard | | | | | 10,519 | - | | | | 10,519 |
| 3,376 | Barnett | | | | | 8,897 | - | | | | 8,897 |
| 3,556 | Bates City | | | | | 10,994 | 126,659.35 | 42,732.18 | | | 138,166 |
| 3,592 | Battlefield | | | | | 292,134 | 520,614.39 | 129,292.73 | | | 789,454 |
| 4,132 | Bell City | | | | | 22,951 | 16,241.16 | | | | 35,944 |
| 4,114 | Bella Villa | 1,075 | | | | 37,403 | 57,913.85 | 15,410.23 | | | 53,887 |
| 4,150 | Belle | | | | | 72,846 | 357,884.56 | | | | 254,521 |
| 4,222 | Bellefontaine Neigh. | 15,585 | | | | 541,744 | 842,014.67 | 3,438.80 | | | 560,767 |
| 4,240 | Bellerive Acres | 274 | | | | 9,524 | 18,067.87 | | | | 9,798 |
| 4,330 | Bellflower | | | | | 17,774 | 35,879.54 | - | | | 37,336 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|---------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 4,348 | Bel-Nor | \$ 2,085 | | | | 72,377 | 113,001.89 | 11,106.48 | | | 85,569 |
| 4,366 | Bel-Ridge | | 3,474 | | | 120,004 | 414,247.66 | | | | 123,478 |
| 4,384 | Belton | | | | 1,184,544 | 20,902,030.35 | | | | | 10,830,971 |
| 4,798 | Benton | | | | 43,411 | 120,537.59 | 23,139.07 | | | | 187,087 |
| 4,834 | Benton City | | | | 5,135 | - | | | | | 5,135 |
| 4,888 | Berger | | | | 12,101 | 5,519.22 | | | | | 17,620 |
| 4,906 | Berkeley | | 12,371 | | 429,145 | 2,598,840.16 | | | | | 441,516 |
| 4,960 | Bernie | | | | 95,449 | 301,537.99 | 44,579.30 | | | | 364,613 |
| 4,996 | Bertrand | | | | 38,254 | 46,488.66 | 10,942.84 | | | | 80,189 |
| 5,068 | Bethany | | | | 154,423 | 2,115,189.91 | | | | | 1,141,540 |
| 5,104 | Bethel | | | | 6,498 | 7,521.96 | | | | | 14,020 |
| 5,248 | Beverly Hills | | 750 | | 25,969 | 44,524.66 | | | | | 26,719 |
| 5,266 | Bevier | | | | 33,687 | 179,932.80 | | | | | 155,822 |
| 5,495 | Big Lake | | | | 5,279 | - | | | | | 5,279 |
| 5,464 | Bigelow | | | | 723 | - | | | | | 723 |
| 5,626 | Billings | | | | 53,368 | 124,338.34 | 19,552.03 | | | | 197,232 |
| 5,734 | Birch Tree | | | | 30,118 | 119,585.71 | | | | | 92,249 |
| 5,824 | Birmingham | | | | 9,359 | 6,672.60 | | | | | 16,032 |
| 5,878 | Bismarck | | | | 68,783 | 165,774.61 | | | | | 184,990 |
| 5,950 | Blackburn | | | | 11,781 | 33,947.62 | | | | | 45,729 |
| 6,004 | Black Jack | 9,761 | | | 339,366 | 528,797.72 | 38,355.20 | | | | 387,483 |
| 6,148 | Blackwater | | | | 8,363 | 17,151.58 | | | | | 16,938 |
| 6,238 | Blairstown | | | | 4,812 | 2,200.35 | | | | | 7,012 |
| 6,256 | Bland | | | | 26,110 | 78,685.86 | | | | | 59,776 |
| 6,346 | Blodgett | | | | 10,578 | - | | | | | 10,578 |
| 6,382 | Bloomfield | | | | 91,921 | 168,848.64 | 34,529.71 | | | | 274,194 |
| 6,454 | Bloomsdale | | | | 29,549 | 453,360.04 | | | | | 258,856 |
| 6,526 | Blue Eye | | | | 11,892 | 23,449.10 | | | | | 35,341 |
| 6,652 | Blue Springs | | | | 2,812,740 | 27,422,974.01 | | | | | 14,170,732 |
| 6,742 | Blythedale | | | | 10,207 | - | | | | | 10,207 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|--------------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 6,832 | Bogard | \$ | | | | 8,319 | - | | | | 8,319 |
| 6,922 | Bolckow | | | | | 8,698 | - | | | | 8,698 |
| 6,976 | Bolivar | | | | | 528,518 | 7,239,838.19 | | | | 4,225,108 |
| 7,102 | Bonne Terre | | | | | 345,709 | 1,517,753.91 | | | | 1,293,147 |
| 7,318 | Boonville | | | | | 407,422 | 5,129,009.04 | 684,254.32 | 2,928,666 | | 7,397,255 |
| 7,426 | Bosworth | | | | | 12,666 | - | | | | 12,666 |
| 7,534 | Bourbon | | | | | 80,060 | 420,950.98 | 50,128.52 | | | 449,089 |
| 7,660 | Bowling Green | | | | | 235,021 | 2,792,035.47 | | | | 1,498,604 |
| 7,876 | Bragg City | | | | | 5,266 | - | | | | 5,266 |
| 7,948 | Brandsville | | | | | 7,105 | - | | | | 7,105 |
| 7,966 | Branson | | | | | 589,039 | 30,508,109.50 | | | | 15,945,724 |
| 7,989 | Branson West | | | | | 24,169 | 2,824,082.08 | | | | 1,436,210 |
| 8,002 | Brashear | | | | | 12,612 | 12,956.62 | | | | 25,569 |
| 8,038 | Braymer | | | | | 40,022 | 71,106.98 | | | | 111,129 |
| 8,128 | Breckenridge | | | | | 15,632 | 5,859.96 | | | | 21,492 |
| 8,164 | Breckenridge Hills | 33,327 | | | | 229,977 | 319,363.76 | 65,557.56 | | | 328,861 |
| 8,236 | Brentwood | 35,049 | | | | 409,497 | 12,421,133.21 | 1,314,018.58 | | | 1,758,564 |
| 8,398 | Bridgeton | 16,593 | | | | 576,815 | 6,744,781.41 | 1,400,908.00 | | | 1,994,315 |
| 8,470 | Brimson | | | | | 2,789 | - | | | | 2,789 |
| 8,614 | Bronaugh | | | | | 10,027 | - | | | | 10,027 |
| 8,650 | Brookfield | | | | | 215,623 | 2,208,432.03 | 189,995.50 | | | 1,411,321 |
| 8,776 | Brooklyn Heights | | | | | 5,049 | - | | | | 5,049 |
| 8,884 | Browning | | | | | 11,981 | 21,638.89 | 20,464.54 | | | 54,084 |
| 8,902 | Brownington | | | | | 4,336 | - | | | | 4,336 |
| 8,974 | Brumley | | | | | 3,936 | 20,049.37 | | | | 23,985 |
| 9,046 | Brunswick | | | | | 41,434 | 227,772.54 | 34,063.00 | | | 249,408 |
| 9,388 | Bucklin | | | | | 21,891 | 51,818.91 | 6,917.39 | | | 80,628 |
| 9,424 | Buckner | | | | | 150,654 | 789,610.74 | 168,506.08 | | | 845,163 |
| 9,514 | Buffalo | | | | | 160,748 | 1,419,255.02 | | | | 1,123,901 |
| 9,642 | Bull Creek Village | | | | | 25,181 | 25,273.71 | - | | | 50,455 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|---------------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 9,658 | Bunceton | \$ | | | | 17,196 | 9,720.33 | | | | 26,917 |
| 9,694 | Bunker | | | | | 17,211 | 86,488.05 | | | | 103,699 |
| 9,838 | Burlington Junction | | | | | 26,498 | - | | | | 26,498 |
| 10,054 | Butler | | | | | 211,831 | 3,150,870.49 | | | | 1,950,288 |
| 10,144 | Butterfield | | | | | 20,949 | 6,160.02 | 8,643.51 | | | 35,753 |
| 10,240 | Byrnes Mill | | | | | 150,886 | 678,017.93 | | | | 693,291 |
| 10,288 | Cabool | | | | | 101,982 | 659,743.94 | 96,290.40 | | | 638,102 |
| 10,342 | Cainsville | | | | | 14,357 | 7,006.24 | 2,065.55 | | | 16,423 |
| 10,360 | Cairo | | | | | 12,157 | - | | | | 12,157 |
| 10,432 | Caledonia | | | | | 6,555 | 53,906.44 | | | | 60,461 |
| 10,450 | Calhoun | | | | | 21,330 | 34,944.87 | 15,153.18 | | | 56,347 |
| 10,468 | California | | | | | 221,092 | 1,088,307.23 | 109,560.77 | | | 1,076,393 |
| 10,486 | Callao | | | | | 13,480 | 8,141.96 | 2,974.71 | | | 24,596 |
| 10,612 | Calverton Park | 1,748 | | | | 60,597 | 95,011.92 | 4,187.39 | | | 66,533 |
| 10,738 | Camden | | | | | 9,128 | - | | | | 9,128 |
| 10,792 | Camden Point | | | | | 23,307 | - | | | | 23,307 |
| 10,810 | Camdenton | | | | | 193,611 | 4,699,682.81 | | | | 2,552,210 |
| 10,828 | Cameron | | | | | 457,819 | 5,840,151.39 | | | | 3,601,056 |
| 10,864 | Campbell | | | | | 88,873 | 384,163.73 | 49,157.74 | | | 305,435 |
| 11,026 | Canalou | | | | | 11,792 | - | | | | 11,792 |
| 11,134 | Canton | | | | | 130,748 | 490,184.43 | | | | 432,400 |
| 11,242 | Cape Girardeau | | | | | 1,950,706 | 35,837,806.70 | 3,072,037.80 | 2,273,476 | | 20,428,810 |
| 11,350 | Cardwell | | | | | 31,423 | 53,478.82 | | | | 84,901 |
| 11,368 | Carl Junction | | | | | 393,829 | 1,176,197.42 | | | | 870,850 |
| 11,566 | Carrollton | | | | | 182,200 | 1,402,671.60 | | | | 1,074,660 |
| 11,638 | Carterville | | | | | 93,897 | 324,719.81 | 77,829.18 | | | 335,862 |
| 11,656 | Carthage | | | | | 754,707 | 8,134,574.77 | 1,022,949.45 | | | 4,838,124 |
| 11,692 | Caruthersville | | | | | 292,218 | 1,014,228.83 | | | 1,420,724 | 2,237,544 |
| 11,728 | Carytown | | | | | 14,065 | - | | | | 14,065 |
| 11,890 | Cassville | | | | | 161,774 | 3,054,914.97 | - | | | 1,448,098 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|--------------------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 12,052 | Catron | \$ | | | | 2,616 | - | | | | 2,616 |
| 12,376 | Cedar Hill Lakes Village | | | | | 10,920 | - | | | | 10,920 |
| 12,592 | Center | | | | | 26,078 | 74,673.58 | | | | 78,791 |
| 12,664 | Centertown | | | | | 14,129 | 25,532.18 | | | | 39,661 |
| 12,682 | Centerview | | | | | 11,161 | 7,061.63 | 10,357.57 | | | 28,580 |
| 12,718 | Centerville | | | | | 8,898 | 4,225.63 | | | | 13,124 |
| 12,898 | Centralia | | | | | 216,946 | 1,342,473.63 | | | | 754,461 |
| 12,988 | Chaffee | | | | | 151,281 | 613,441.07 | 83,450.07 | | | 517,535 |
| 13,006 | Chain of Rocks Village | | | | | 4,784 | - | | | | 4,784 |
| * | Chain-O-Lakes Village | | | | | 5,750 | - | | | | 5,750 |
| 13,060 | Chamois | | | | | 19,334 | 16,191.09 | | | | 35,525 |
| 13,078 | Champ | 16 | | | | 566 | - | | | | 583 |
| 13,330 | Charlack | | 1,921 | | | 66,729 | 103,982.07 | | | | 68,650 |
| 13,366 | Charleston | | | | | 272,927 | 1,362,129.04 | 111,190.12 | | | 1,066,342 |
| 13,600 | Chesterfield | | 70,468 | | | 2,456,128 | 14,353,130.87 | | | | 2,526,596 |
| 13,654 | Chilhowee | | | | | 15,338 | 12,642.81 | | | | 27,981 |
| 13,690 | Chillicothe | | | | | 465,939 | 6,317,252.79 | 593,860.88 | | | 4,268,186 |
| 13,852 | Chula | | | | | 10,111 | - | | | | 10,111 |
| 13,978 | Clarence | | | | | 38,657 | 94,767.23 | 24,142.77 | | | 144,027 |
| 14,068 | Clark | | | | | 13,695 | 16,284.90 | 12,293.35 | | | 34,130 |
| 14,140 | Clarksburg | | | | | 14,467 | 8,102.41 | | | | 22,569 |
| 14,158 | Clarksdale | | | | | 12,857 | 16,568.06 | 4,352.82 | | | 33,778 |
| 14,176 | Clarkson Valley | 3,782 | | | | 131,470 | - | | | | 135,252 |
| 14,194 | Clarksville | | | | | 20,176 | 29,342.85 | 8,172.58 | | | 57,692 |
| 14,212 | Clarkton | | | | | 56,636 | 117,017.64 | | | | 173,654 |
| 14,554 | Claycomo | | | | | 69,287 | 730,308.07 | 433,254.11 | | | 1,151,840 |
| 14,572 | Clayton | 92,205 | | | | 840,895 | 4,431,513.97 | 1,509,116.24 | | | 2,442,217 |
| 14,662 | Clearmont | | | | | 8,189 | - | | | | 8,189 |
| 14,770 | Cleveland | | | | | 32,867 | 136,027.01 | | | | 168,894 |
| 14,788 | Clever | | | | | 129,786 | 464,952.14 | 85,566.12 | | | 469,162 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|----------------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 14,806 | Cliff Village | \$ | | | | 2,008 | - | | | | 2,008 |
| 14,896 | Clifton Hill | | | | | 4,975 | - | | | | 4,975 |
| 14,986 | Clinton | | | | | 456,995 | 5,416,546.83 | 591,634.97 | | | 3,528,914 |
| 15,130 | Clyde | | | | | 3,340 | - | | | | 3,340 |
| 15,220 | Cobalt City | | | | | 12,438 | - | | | | 12,438 |
| 15,274 | Coffey | | | | | 7,902 | - | | | | 7,902 |
| 15,436 | Cole Camp | | | | | 55,788 | 291,748.97 | 36,461.27 | | | 292,825 |
| 15,562 | Collins | | | | | 7,004 | 58,968.12 | 6,114.19 | | | 71,666 |
| 15,670 | Columbia | | | | | 5,957,529 | 60,817,215.06 | 5,957,799.08 | | | 42,924,312 |
| 15,760 | Commerce | | | | | 2,731 | - | | | | 2,731 |
| 15,922 | Conception JCT | | | | | 9,336 | - | | | | 9,336 |
| 16,102 | Concordia | | | | | 120,723 | 968,769.01 | | | | 523,498 |
| 16,115 | Coney Island | | | | | 2,960 | 10,107.52 | 5,266.51 | | | 18,334 |
| 16,192 | Conway | | | | | 37,862 | 182,834.30 | | | | 159,752 |
| 16,228 | Cool Valley | 1,603 | | | | 55,526 | 159,755.64 | 12,958.98 | | | 70,088 |
| 16,336 | Cooter | | | | | 19,921 | - | | | | 19,921 |
| 16,408 | Corder | | | | | 20,684 | 22,039.57 | 12,267.89 | | | 47,645 |
| 16,462 | Corning | | | | | 408 | - | | | | 408 |
| 16,588 | Cosby | | | | | 5,937 | - | | | | 5,937 |
| 16,678 | Cottleville | | | | | 227,306 | 2,726,390.77 | | | | 1,590,502 |
| 16,858 | Country Club Village | | | | | 124,038 | 156,154.70 | 42,617.41 | | | 322,810 |
| 16,822 | Country Club Hills | 1,634 | | | | 56,480 | 140,531.45 | 10,079.56 | | | 68,194 |
| 16,876 | Country Life Acres | 105 | | | | 3,657 | - | | | | 3,763 |
| 16,984 | Cowgill | | | | | 8,863 | - | | | | 8,863 |
| 17,056 | Craig | | | | | 8,337 | 8,896.42 | | | | 17,234 |
| 17,074 | Crane | | | | | 74,345 | 283,664.28 | 45,554.92 | | | 313,427 |
| 17,164 | Creighton | | | | | 16,888 | 13,910.48 | | | | 30,798 |
| 17,218 | Crestwood | 26,099 | | | | 612,157 | 3,658,350.91 | 582,549.55 | | | 1,220,806 |
| 17,272 | Creve Coeur | 26,536 | | | | 924,043 | 4,963,953.96 | | | | 950,579 |
| 17,344 | Crocker | | | | | 50,519 | 220,807.03 | 26,632.19 | | | 229,962 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|----------------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 17,524 | Cross Timbers | \$ | | | | 8,054 | - | | | | 8,054 |
| 17,632 | Crystal City | | | | | 240,424 | 2,222,299.71 | 178,711.81 | | | 1,900,656 |
| 17,650 | Crystal Lake Park | | 708 | | | 24,688 | 38,108.21 | | | | 25,396 |
| 17,660 | Crystal Lakes | | | | | 18,893 | 11,285.60 | | | | 30,178 |
| 17,668 | Cuba | | | | | 163,445 | 2,164,189.24 | | | | 1,125,358 |
| 17,902 | Curryville | | | | | 10,490 | 9,082.51 | | | | 19,573 |
| 17,992 | Dadeville | | | | | 11,517 | - | | | | 11,517 |
| 18,118 | Dalton | | | | | 566 | - | | | | 566 |
| 18,253 | Dardenne Prairie | | | | | 612,944 | 3,427,987.60 | | | | 1,985,369 |
| 18,316 | Darlington | | | | | 4,493 | - | | | | 4,493 |
| 18,946 | DeKalb | | | | | 11,418 | - | | | | 11,418 |
| 19,252 | De Soto | | | | | 322,703 | 5,524,880.38 | | | | 4,025,793 |
| 19,342 | De Witt | | | | | 5,046 | - | | | | 5,046 |
| 18,658 | Dearborn | | | | | 24,498 | 72,485.56 | | | | 96,983 |
| 18,730 | Deepwater | | | | | 19,494 | 21,598.60 | 15,918.01 | | | 46,211 |
| 18,802 | Deerfield | | | | | 2,887 | - | | | | 2,887 |
| 19,018 | Dellwood | | 7,167 | | | 249,073 | 578,482.00 | 33,256.30 | | | 289,497 |
| 19,072 | Delta | | | | | 20,205 | 18,148.78 | | | | 33,956 |
| 19,090 | Dennis Acres Village | | | | | 2,981 | - | | | | 2,981 |
| 19,162 | Denver | | | | | 1,757 | - | | | | 1,757 |
| 19,198 | Des Arc | | | | | 7,563 | - | | | | 7,563 |
| 19,270 | Des Peres | | 12,735 | | | 443,925 | 8,175,984.14 | 1,809,383.39 | | | 2,266,044 |
| 19,216 | Desloge | | | | | 247,078 | 4,117,783.83 | | | | 2,354,673 |
| 19,396 | Dexter | | | | | 396,601 | 4,058,560.16 | 397,507.67 | | | 2,726,560 |
| 19,432 | Diamond | | | | | 43,240 | 434,935.13 | | | | 309,540 |
| 19,486 | Diehlstadt | | | | | 7,967 | - | | | | 7,967 |
| 19,504 | Diggins | | | | | 15,183 | 32,126.49 | | | | 37,945 |
| 19,630 | Dixon | | | | | 68,646 | 411,782.27 | | | | 381,087 |
| 19,792 | Doniphan | | | | | 94,042 | 1,044,794.94 | 166,217.67 | | | 801,816 |
| 19,828 | Doolittle | | | | | 29,729 | 56,091.61 | - | | | 85,821 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|-------------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 19,918 | Dover | \$ | | | | 4,596 | 6,060.55 | | | | 10,656 |
| 19,990 | Downing | | | | | 15,811 | - | | | | 15,811 |
| 20,134 | Drexel | | | | | 48,531 | 370,515.50 | | | | 272,050 |
| 20,296 | Dudley | | | | | 7,879 | 57,902.17 | | | | 65,782 |
| 20,314 | Duenweg | | | | | 67,033 | 560,250.23 | | | | 390,017 |
| | | | | | | | - | | | | |
| 20,512 | Duquesne | | | | | 99,895 | 1,163,610.09 | | | | 1,073,670 |
| 20,674 | Eagleville | | | | | 14,685 | 387,276.08 | | | | 221,232 |
| 20,980 | East Lynne | | | | | 14,952 | 42,480.88 | | | | 43,273 |
| 21,052 | East Prairie | | | | | 152,741 | 719,832.90 | | | | 460,407 |
| 21,034 | Easton | | | | | 11,546 | 4,914.58 | | | | 16,461 |
| | | | | | | | - | | | | |
| 21,214 | Edgar Springs | | | | | 10,183 | 35,432.30 | | | | 45,615 |
| 21,250 | Edgerton | | | | | 28,992 | 21,634.91 | | | | 50,627 |
| 21,322 | Edina | | | | | 54,321 | 292,061.91 | | | | 280,740 |
| 21,376 | Edmundson | 1,225 | | | | 42,616 | 1,120,957.32 | | | | 73,396 |
| 21,502 | El Dorado Springs | | | | | 177,500 | 988,733.48 | | | | 671,866 |
| | | | | | | | - | | | | |
| 21,484 | Eldon | | | | | 224,930 | 2,797,976.88 | | | | 1,403,789 |
| 21,844 | Ellington | | | | | 43,884 | 471,025.93 | | | | 363,522 |
| 21,898 | Ellisville | 13,858 | | | | 482,999 | 3,167,794.93 | | | | 496,857 |
| 21,916 | Ellsinore | | | | | 21,527 | 58,465.94 | | | | 60,849 |
| 21,988 | Elmer | | | | | 3,182 | - | | | | 3,182 |
| | | | | | | | - | | | | |
| 22,006 | Elmira | | | | | 2,194 | - | | | | 2,194 |
| 22,024 | Elmo | | | | | 6,881 | - | | | | 6,881 |
| 22,114 | Elsberry | | | | | 97,177 | 305,272.23 | | | | 355,911 |
| * | Emerald Beach | | | | | 10,986 | - | | | | 10,986 |
| 22,276 | Eminence | | | | | 27,677 | 459,851.20 | | | | 246,508 |
| | | | | | | | - | | | | |
| 22,312 | Emma | | | | | 10,777 | 8,790.23 | | | | 19,567 |
| 22,474 | Eolia | | | | | 24,767 | 83,697.83 | | | | 108,465 |
| 22,600 | Essex | | | | | 21,711 | 20,157.14 | | | | 47,382 |
| 22,672 | Ethel | | | | | 2,509 | - | | | | 2,509 |
| 22,834 | Eureka | 15,859 | | | | 553,412 | 4,894,095.11 | | | | 569,272 |
| | | | | | | | - | | | | |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|-------------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| * Evergreen | \$ | | | | 600 | | - | | | | 600 |
| 22,996 | Everton | | | | 14,691 | | 23,603.68 | | | | 38,295 |
| 23,032 | Ewing | | | | 21,454 | | 52,722.67 | | | | 63,632 |
| 23,077 | Excelsior Estates | | | | 9,163 | | - | | | | 9,163 |
| 23,086 | Excelsior Springs | | | | 541,169 | | 7,731,636.67 | 973,189.62 | | | 3,784,966 |
| 23,122 | Exeter | | | | 37,634 | | 27,822.50 | | | | 65,457 |
| 23,338 | Fair Grove | | | | 75,367 | | 502,077.96 | | | | 298,513 |
| 23,428 | Fair Play | | | | 22,322 | | 131,676.31 | | | | 87,673 |
| 23,266 | Fairfax | | | | 32,316 | | 53,937.76 | 21,505.76 | | | 107,760 |
| 23,518 | Fairview | | | | 20,263 | | 20,856.86 | 6,299.76 | | | 47,419 |
| 23,662 | Farber | | | | 14,238 | | 20,770.30 | 4,946.35 | | | 39,955 |
| 23,698 | Farley | | | | 13,389 | | - | | | | 13,389 |
| 23,752 | Farmington | | | | 872,140 | | 13,891,151.30 | 1,036,015.76 | | | 10,284,684 |
| 23,842 | Fayette | | | | 138,251 | | 311,607.51 | 64,192.68 | | | 482,826 |
| 23,950 | Fenton | 5,775 | | | 200,964 | | 5,260,634.57 | | | | 206,739 |
| 23,986 | Ferguson | 28,502 | | | 987,475 | | 5,406,665.45 | 142,084.60 | | | 1,158,062 |
| 24,058 | Ferrelview | | | | 28,134 | | 31,465.26 | | | | 59,599 |
| 24,094 | Festus | | | | 614,196 | | 13,045,960.04 | | | | 9,352,200 |
| 24,112 | Fidelity | | | | 12,039 | | - | | | | 12,039 |
| 24,184 | Fillmore | | | | 8,921 | | - | | | | 8,921 |
| 24,328 | Fisk | | | | 16,306 | | 30,135.82 | | | | 37,463 |
| 24,562 | Fleming | | | | 6,023 | | - | | | | 6,023 |
| 24,580 | Flemington | | | | 6,337 | | - | | | | 6,337 |
| 24,670 | Flint Hill | | | | 39,470 | | 134,405.48 | | | | 173,876 |
| 24,706 | Flordell Hills | 1,109 | | | 38,448 | | 60,300.09 | 2,513.53 | | | 42,071 |
| 24,778 | Florissant | 75,600 | | | 2,629,228 | | 7,936,491.71 | 1,089,001.40 | | | 3,793,829 |
| 24,886 | Foley | | | | 6,012 | | 41,286.71 | | | | 47,299 |
| 25,012 | Fordland | | | | 39,529 | | 132,525.68 | | | | 172,055 |
| 25,066 | Forest City | | | | 12,735 | | 9,894.55 | | | | 22,630 |
| 25,120 | Foristell | | | | 26,646 | | 1,041,469.76 | 153,738.54 | | | 960,887 |
| 25,192 | Forsyth | | | | 126,867 | | 911,372.76 | | | | 544,543 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|-------------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 25,228 | Fortescue | \$ | | | | 1,290 | - | | | | 1,290 |
| 25,372 | Foster | | | | | 4,694 | - | | | | 4,694 |
| 25,411 | Fountain N' Lakes | | | | | 8,398 | - | | | | 8,398 |
| 25,552 | Frankford | | | | | 16,790 | 13,210.90 | | | | 30,001 |
| 25,624 | Franklin | | | | | 4,050 | 4,672.73 | | | | 6,386 |
| 25,768 | Fredericktown | | | | | 212,825 | 2,407,041.51 | | | | 1,689,021 |
| 25,822 | Freeburg | | | | | 21,133 | 175,520.66 | | | | 196,654 |
| 25,894 | Freeman | | | | | 23,996 | 57,341.16 | | | | 81,337 |
| 25,957 | Fremont Hills | | | | | 47,880 | 59,244.30 | 19,892.75 | | | 127,017 |
| 25,912 | Freistatt | | | | | 8,643 | - | | | | 8,643 |
| 26,092 | Frohna | | | | | 12,492 | - | | | | 12,492 |
| 26,110 | Frontenac | 5,124 | | | | 178,543 | 3,246,624.28 | 317,247.63 | | | 500,915 |
| 26,182 | Fulton | | | | | 636,621 | 4,945,802.62 | 622,263.31 | | | 3,237,623 |
| 26,218 | Gainesville | | | | | 38,001 | 327,076.95 | | | | 256,052 |
| 26,254 | Galena | | | | | 22,520 | 121,468.96 | | | | 101,809 |
| 26,308 | Gallatin | | | | | 90,668 | 409,507.98 | 86,746.88 | | | 368,519 |
| 26,362 | Galt | | | | | 10,257 | - | | | | 10,257 |
| 26,434 | Garden City | | | | | 82,058 | 323,362.10 | 98,992.57 | | | 368,339 |
| 26,578 | Gasconade | | | | | 9,728 | 7,760.97 | | | | 17,489 |
| 26,776 | Gentry | | | | | 3,154 | - | | | | 3,154 |
| 26,866 | Gerald | | | | | 67,982 | 342,633.90 | | | | 344,180 |
| 26,902 | Gerster | | | | | 1,140 | 440.16 | | | | 1,580 |
| 26,920 | Gibbs | | | | | 4,307 | - | | | | 4,307 |
| 26,974 | Gideon | | | | | 45,869 | 40,248.64 | | | | 86,118 |
| 27,028 | Gilliam | 201 | | | | 9,257 | 4,537.27 | | | | 13,290 |
| 27,064 | Gilman City | | | | | 17,674 | 25,237.44 | | | | 34,499 |
| 27,100 | Ginger Blue | | | | | | 1,204.88 | | | | 1,205 |
| 27,190 | Gladstone | | | | | 1,323,176 | 12,853,331.05 | 1,475,786.84 | | | 9,389,072 |
| 27,208 | Glasgow | | | | | 54,913 | 275,824.54 | 44,721.29 | | | 261,246 |
| 27,370 | Glen Echo Park | | | | | 6,939 | - | | | | 7,140 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|-------------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 27,262 | Glenaire | \$ | | | | 27,188 | - | | | | 27,188 |
| 27,280 | Glen allen | | | | 3,462 | - | | | | 3,462 | |
| 27,334 | Glendale | | 8,752 | | | 304,666 | 727,571.98 | 211,309.81 | | | 524,728 |
| 27,514 | Glenwood | | | | 9,408 | - | | | | 9,408 | |
| 27,676 | Golden City | | | | 35,270 | 104,947.48 | | | | | 84,245 |
| 27,874 | Goodman | | | | | 61,329 | 135,927.31 | | | | 151,950 |
| 27,928 | Gordonville | | | | | 26,359 | 18,873.19 | | | | 26,359 |
| 28,036 | Gower | | | | | 76,810 | 247,263.18 | 61,343.69 | | | 357,848 |
| 28,072 | Graham | | | | | 7,894 | - | | | | 7,894 |
| 28,090 | Grain Valley | | | | | 725,048 | 4,012,797.87 | | | | 2,431,957 |
| 28,108 | Granby | | | | | 104,716 | 353,634.32 | | | | 380,104 |
| 28,170 | Grand Falls Plaza | | | | | 5,407 | - | | | | 5,407 |
| 28,198 | Grand Pass | | | | | 2,824 | - | | | | 2,824 |
| 28,180 | Grandin | | | | | 11,710 | 29,506.51 | | | | 34,299 |
| 28,324 | Grandview | | 1,307 | | | 1,278,566 | 10,648,143.47 | 2,063,677.11 | | | 7,040,368 |
| 28,360 | Granger | | | | | 1,362 | - | | | | 1,362 |
| 28,594 | Grant City | | | | | 41,916 | 234,212.74 | | | | 247,277 |
| 28,630 | Grantwood Village | | | | | 45,568 | 169,825.78 | 43,656.38 | | | 90,531 |
| 28,828 | Gravois Mills | | | | | 6,798 | 74,397.12 | | | | 56,395 |
| 29,134 | Green City | | | | | 31,401 | 55,675.80 | | | | 68,518 |
| 29,324 | Green Park | 3,847 | | | | 134,017 | 589,551.15 | | | | 137,864 |
| 29,332 | Green Ridge | | | | | 23,666 | 77,952.41 | | | | 101,618 |
| 29,098 | Greencastle | | | | | 12,339 | 3,196.55 | | | | 12,339 |
| 29,152 | Greendale | 933 | | | | 32,423 | 58,299.17 | 5,477.67 | | | 38,833 |
| 29,206 | Greenfield | | | | | 64,484 | 231,537.08 | 54,954.83 | | | 299,524 |
| 29,422 | Greentop | | | | | 20,636 | 37,292.30 | | | | 47,221 |
| 29,476 | Greenville | | | | | 23,698 | 219,174.05 | | | | 170,860 |
| 29,494 | Greenwood | | | | | 285,113 | 998,228.80 | | | | 911,136 |
| 29,692 | Guilford | | | | | 3,548 | - | | | | 3,548 |
| 29,764 | Gunn City | | | | | 4,831 | - | | | | 4,831 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|---------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 29,908 | Hale | \$ | | | | 19,769 | 51,736.83 | | | | 45,638 |
| 29,944 | HalfWay | | | | | 8,052 | 50,275.12 | | | | 58,327 |
| 29,998 | Hallsville | | | | | 78,389 | 218,603.04 | | | | 213,558 |
| 30,016 | Halltown | | | | | 6,700 | - | | | | 6,700 |
| 30,034 | Hamilton | | | | | 87,393 | 535,097.10 | 74,963.50 | | | 439,851 |
| 30,196 | Hanley Hills | 2,961 | | | | 102,829 | 184,935.84 | 8,092.71 | | | 113,882 |
| 30,214 | Hannibal | | | | | 876,184 | 10,215,079.87 | 1,257,338.13 | | | 7,120,774 |
| 30,322 | Hardin | | | | | 28,622 | 21,303.85 | 7,028.63 | | | 56,955 |
| 30,466 | Harris | | | | | 3,177 | - | | | | 3,177 |
| 30,484 | Harrisburg | | | | | 13,498 | 39,751.02 | | | | 53,249 |
| 30,610 | Harrisonville | | | | | 505,909 | 7,427,111.05 | | | | 3,693,541 |
| 30,718 | Hartsburg | | | | | 6,034 | 5,196.81 | | | | 11,230 |
| 30,754 | Hartville | | | | | 30,227 | 225,442.49 | 29,565.48 | | | 240,147 |
| 30,862 | Harwood | | | | | 1,842 | - | | | | 1,842 |
| 31,024 | Hawk Point | | | | | 33,786 | 71,893.61 | | | | 105,680 |
| 31,132 | Hayti | | | | | 134,717 | 1,317,708.77 | | | | 629,012 |
| 31,168 | Hayti Heights | | | | | 28,234 | 12,715.53 | | | | 38,261 |
| 31,204 | Haywood City | | | | | 8,242 | - | | | | 8,242 |
| 31,276 | Hazelwood | 36,916 | | | | 1,283,299 | 7,554,014.57 | 3,416,245.00 | | | 4,736,460 |
| 31,654 | Henrietta | | | | | 15,907 | 67,869.49 | 42,930.35 | | | 126,707 |
| 31,708 | Herculaneum | | | | | 208,727 | 2,917,418.92 | | | | 1,874,483 |
| 31,762 | Hermann | | | | | 114,966 | 2,090,643.19 | | | | 1,488,282 |
| 31,780 | Hermitage | | | | | 27,873 | 168,404.30 | 23,624.44 | | | 165,843 |
| 31,924 | Higbee | | | | | 25,380 | 48,962.93 | | | | 58,022 |
| 31,960 | Higginsville | | | | | 241,395 | 2,032,901.30 | 228,524.08 | | | 1,283,200 |
| 31,996 | High Hill | | | | | 9,531 | 6,802.17 | | | | 16,333 |
| 32,068 | Highlandville | | | | | 47,230 | 140,363.81 | 26,020.13 | | | 166,826 |
| 32,248 | Hillsboro | | | | | 160,371 | 962,527.95 | | | | 927,428 |
| 32,266 | Hillsdale | 1,927 | | | | 66,664 | 93,160.95 | | | | 68,591 |
| 32,410 | Hoberg | | | | | 2,581 | - | | | | 2,581 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|-------------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 32,536 | Holcomb | \$ | | | | 32,080 | 44,645.28 | | | | 76,725 |
| 32,572 | Holden | | | | 111,847 | 803,825.68 | | 128,251.56 | | | 578,643 |
| 32,590 | Holland | | | | 10,490 | - | | | | | 10,490 |
| 32,626 | Holliday | | | | 6,216 | - | | | | | 6,216 |
| 32,662 | Hollister | | | | 226,710 | 4,333,898.15 | | 381,928.46 | | | 2,790,125 |
| 32,752 | Holt | | | | 23,131 | 194,447.52 | | | | | 102,892 |
| 32,770 | Holts Summit | | | | 197,834 | 1,345,061.31 | | 326,942.34 | | | 1,435,596 |
| 32,806 | Homestead Village | | | | 9,489 | - | | | | | 9,489 |
| 32,824 | Homestown | | | | 5,337 | 2,182.11 | | | | | 7,519 |
| 33,004 | Hopkins | | | | 24,982 | 35,875.30 | | | | | 60,857 |
| 33,076 | Hornersville | | | | 29,660 | 20,822.26 | | | | | 50,483 |
| 33,238 | Houston | | | | 104,413 | 2,393,180.85 | | 137,031.01 | | | 2,164,670 |
| 33,292 | Houston Lake | | | | 11,625 | - | | | | | 11,625 |
| 33,256 | Houstonia | | | | 10,412 | - | | | | | 10,412 |
| 33,364 | Howardville | | | | 16,179 | 3,922.60 | | 959.97 | | | 21,061 |
| 33,652 | Hughesville | | | | 8,238 | - | | | | | 8,238 |
| 33,706 | Humansville | | | | 48,557 | 252,336.70 | | | | | 244,462 |
| 33,724 | Hume | | | | 15,344 | 24,261.36 | | | | | 34,811 |
| 33,742 | Humphreys | | | | 5,090 | - | | | | | 5,090 |
| 33,760 | Hunnewell | | | | 7,943 | 5,161.97 | | | | | 13,105 |
| 33,850 | Huntleigh | 503 | | | 17,544 | - | | | | | 18,047 |
| 33,868 | Huntsdale | | | | 1,499 | 155.96 | | | | | 1,499 |
| 33,886 | Huntsville | | | | 73,109 | 121,371.67 | | 30,751.06 | | | 184,775 |
| 33,904 | Hurdland | | | | 7,953 | - | | | | | 7,953 |
| 33,922 | Hurley | | | | 8,878 | 3,763.46 | | 2,014.36 | | | 14,656 |
| 34,210 | Iatan | | | | 2,087 | - | | | | | 2,087 |
| 34,228 | Iberia | | | | 36,000 | 459,196.23 | | | | | 342,333 |
| 35,000 | Independence | | | | 6,042,878 | 59,791,190.95 | | 7,418,429.89 | | | 37,207,404 |
| 35,186 | Indian Point | | | | 27,139 | 992,124.55 | | | | | 523,433 |
| 35,240 | Innsbrook | | | | 28,977 | 109,296.61 | | | | | 138,274 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|-----------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 35,306 | Ionia | \$ | | | | 3,929 | - | | | | 3,929 |
| 35,432 | Iron Mtn. Lake | | | | | 34,209 | 14,479.50 | | | | 48,689 |
| 35,396 | Irondale | | | | | 20,125 | 43,459.56 | | | | 63,585 |
| 35,468 | Ironton | | | | | 73,726 | 597,496.53 | | | | 385,044 |
| 35,648 | Jackson | | | | | 740,234 | 7,101,238.81 | | | | 3,682,213 |
| 36,224 | Jacksonville | | | | | 6,746 | - | | | | 6,746 |
| 36,314 | Jameson | | | | | 4,951 | - | | | | 4,951 |
| 36,332 | Jamesport | | | | | 27,312 | 136,957.25 | | | | 118,617 |
| 36,368 | Jamestown | | | | | 17,767 | 33,545.17 | | | | 51,313 |
| 36,422 | Jane | | | | | | 55,175.97 | | | | 55,176 |
| 36,512 | Jasper | | | | | 46,019 | 184,811.26 | 26,303.05 | | | 167,895 |
| 37,000 | Jefferson City | | | | | 2,166,943 | 31,393,942.39 | | | | 19,771,140 |
| 37,178 | Jennings | 19,808 | | | | 686,318 | 2,242,642.71 | | | | 706,126 |
| 37,214 | Jerico Springs | | | | | 9,490 | - | | | | 9,490 |
| 37,574 | Jonesburg | | | | | 37,347 | 251,299.85 | | | | 207,132 |
| 37,592 | Joplin | | | | | 2,577,356 | 55,561,869.04 | 5,080,619.29 | | | 43,211,826 |
| 37,700 | Josephville | | | | | 22,787 | 40,221.07 | | | | 63,008 |
| 37,736 | Junction City | | | | | 15,151 | - | | | | 15,151 |
| 37,790 | Kahoka | | | | | 100,955 | 390,262.15 | | | | 491,217 |
| 38,000 | Kansas City | | | | | 24,471,462 | 338,621,840.82 | 73,782,653.38 | | | 202,930,940 |
| 38,072 | Kearney | | | | | 478,925 | 5,558,482.45 | 1,028,716.11 | | | 5,297,997 |
| 38,216 | Kelso | | | | | 28,498 | 125,700.83 | | | | 154,199 |
| 38,306 | Kennett | | | | | 536,817 | 5,939,111.87 | 559,931.09 | | | 5,665,163 |
| 38,468 | Keytesville | | | | | 22,754 | 36,645.99 | | | | 59,400 |
| 38,522 | Kidder | | | | | 14,605 | 4,553.73 | | | | 19,158 |
| 38,612 | Kimberling City | | | | | 118,875 | 1,025,440.36 | 119,649.31 | | | 765,077 |
| 38,684 | Kimmswick | | | | | 7,191 | 119,175.76 | 16,716.58 | | | 103,359 |
| 38,774 | King City | | | | | 44,700 | 234,412.86 | | | | 10,876,466 |
| 38,792 | Kingdom City | | | | | 6,598 | 720,209.24 | | | | 366,703 |
| 38,846 | Kingston | | | | | 15,802 | - | | | | 15,802 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|----------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 38,918 | Kingsville | \$ | | | | 12,814 | 75,886.12 | | | | 63,405 |
| 38,972 | Kinloch | | 403 | | | 13,954 | 41,684.36 | | | | 14,356 |
| 39,008 | Kirbyville | | | | | 10,047 | 156,513.22 | | | | 166,560 |
| 39,026 | Kirksville | | | | | 879,507 | 10,317,973.29 | 1,066,144.93 | | | 5,805,801 |
| 39,044 | Kirkwood | | 41,276 | | | 1,437,814 | 7,144,312.19 | 1,711,700.92 | | | 3,190,791 |
| 39,188 | Knob Noster | | | | | 138,097 | 660,438.83 | 252,098.26 | | | 690,161 |
| 39,278 | Knox City | | | | | 10,125 | - | | | | 10,125 |
| 39,440 | Koshkonong | | | | | 10,183 | 79,550.40 | 26,061.51 | | | 115,795 |
| 39,512 | La Belle | | | | | 33,248 | 50,013.29 | 12,265.51 | | | 95,527 |
| 39,764 | La Grange | | | | | 43,690 | 52,573.53 | 23,813.09 | 1,193,013 | | 1,313,089 |
| 40,520 | La Monte | | | | | 53,607 | 184,904.52 | | | | 238,511 |
| 40,682 | La Plata | | | | | 65,441 | 192,707.58 | | | | 193,913 |
| 40,790 | La Russell | | | | | 6,298 | - | | | | 6,298 |
| 39,566 | Laclede | | | | | 16,169 | 14,778.65 | | | | 16,169 |
| 39,602 | Laddonia | | | | | 25,437 | 121,795.18 | 35,881.26 | | | 122,216 |
| 39,656 | Ladue | 12,671 | | | | 441,232 | 2,224,321.67 | | | | 453,903 |
| 39,845 | Lake Annette | | | | | 5,221 | - | | | | 5,221 |
| 39,952 | Lake Lafayette | | | | | 14,978 | 18,585.67 | 3,690.34 | | | 37,254 |
| 39,980 | Lake Lotawana | | | | | 108,012 | 1,371,903.05 | 243,693.11 | | | 1,265,874 |
| 32,770 | Lake Mykee | | | | | 7,505 | - | | | | 7,505 |
| 40,034 | Lake Ozark | | | | | 93,741 | 4,993,457.78 | 282,974.06 | | | 3,115,350 |
| 40,178 | Lake St. Louis | | | | | 792,368 | 9,004,668.65 | 1,494,239.33 | | | 6,788,997 |
| 40,196 | Lake Tapawingo | | | | | 38,488 | - | | | | 38,488 |
| * | Lake Tekakwith | | | | | 5,446 | - | | | | 5,446 |
| 40,322 | Lake Waukomis | | | | | 44,193 | 25,594.99 | 20,083.05 | | | 89,872 |
| 40,340 | Lake Winnebago | | | | | 65,464 | 50,376.36 | | | | 65,464 |
| 40,088 | Lakeshire | 2,164 | | | | 75,398 | 116,348.55 | | | | 77,562 |
| 40,376 | Lamar | | | | | 219,866 | 2,151,325.80 | 203,447.06 | | | 1,284,056 |
| 40,430 | Lamar Heights | | | | | 8,706 | - | | | | 8,706 |
| 40,592 | Lanagan | | | | | 19,712 | 15,830.82 | - | | | 35,543 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|-----------------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 40,610 | Lancaster | \$ | | | | 35,023 | 97,195.28 | | | | 132,218 |
| 40,736 | Laredo | | | | | 8,732 | - | | | | 8,732 |
| 40,826 | Lathrop | | | | | 110,042 | 349,668.28 | 67,161.56 | | | 410,315 |
| 40,916 | Laurie | | | | | 47,268 | 1,134,992.07 | | | | 617,153 |
| 40,988 | Lawson | | | | | 126,105 | 416,659.66 | 122,763.52 | | | 465,409 |
| 41,024 | Leadington | | | | | 31,021 | 634,750.54 | 101,603.40 | | | 447,975 |
| 41,078 | Leadwood | | | | | 61,368 | 148,085.41 | | | | 209,453 |
| 41,114 | Leasburg | | | | | 16,623 | - | | | | 16,623 |
| 41,132 | Leawood | | | | | 32,455 | 36,182.12 | | | | 68,637 |
| 41,168 | Lebanon | | | | | 742,127 | 14,087,663.80 | | | | 5,539,928 |
| 41,330 | Lee's Summit | | | | | 4,866,901 | 51,896,634.36 | 9,350,749.07 | | | 39,797,019 |
| 41,402 | Leeton | | | | | 27,437 | 93,811.14 | 28,110.08 | | | 104,132 |
| 41,546 | Leonard | | | | | 2,947 | - | | | | 2,947 |
| 41,690 | Leslie | | | | | 7,578 | - | | | | 7,578 |
| 41,762 | Levasy | | | | | 3,994 | 4,370.83 | | | | 8,365 |
| 41,834 | Lewis & Clark Village | | | | | 5,591 | - | | | | 5,591 |
| 41,852 | Lewistown | | | | | 26,434 | 83,755.65 | | | | 110,190 |
| 41,870 | Lexington | | | | | 235,127 | 1,140,927.29 | 227,147.98 | | | 939,587 |
| 41,906 | Liberal | | | | | 34,365 | 55,916.27 | | | | 90,281 |
| 42,032 | Liberty | | | | | 1,492,619 | 24,186,375.14 | 5,605,910.54 | | | 14,486,465 |
| 42,464 | Licking | | | | | 148,980 | 784,456.96 | 103,454.87 | | | 693,525 |
| 42,536 | Lilbourn | | | | | 54,104 | 59,239.91 | 6,255.94 | | | 119,599 |
| 42,608 | Lincoln | | | | | 58,418 | 231,077.32 | 37,619.41 | | | 253,437 |
| 43,238 | Linn | | | | | 70,110 | 525,747.02 | 77,309.72 | | | 673,167 |
| 43,274 | Linn Creek | | | | | 11,444 | 576,106.38 | 90,975.24 | | | 368,905 |
| 43,292 | Linneus | | | | | 14,042 | - | | | | 14,042 |
| 43,454 | Livonia | | | | | 3,082 | - | | | | 3,082 |
| 43,468 | Loch Lloyd Village | | | | | 37,685 | - | | | | 37,685 |
| 43,472 | Lock Springs | | | | | 2,373 | - | | | | 2,373 |
| 43,490 | Lockwood | | | | | 44,401 | 458,870.12 | 58,732.84 | | | 300,840 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|--------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 43,652 | Lohman | \$ | | | | 8,528 | 7,542.24 | | | | 16,070 |
| 43,672 | Loma Linda | | | | | 42,666 | 43,365.09 | | | | 86,031 |
| 43,760 | Lone Jack | | | | | 65,424 | 442,074.20 | | | | 335,119 |
| 43,940 | Longtown | | | | | 4,775 | - | | | | 4,775 |
| 44,156 | Louisburg | | | | | 6,470 | - | | | | 6,470 |
| 44,174 | Louisiana | | | | | 164,135 | 913,455.73 | | | | 968,413 |
| 44,282 | Lowry City | | | | | 31,353 | 176,798.44 | | | | 214,080 |
| 44,372 | Lucerne | | | | | 3,462 | - | | | | 3,462 |
| 44,390 | Ludlow | | | | | 6,130 | - | | | | 6,130 |
| 44,498 | Lupus | | | | | 1,513 | - | | | | 1,513 |
| 44,516 | Luray | | | | | 4,222 | - | | | | 4,222 |
| 45,110 | MacKenzie | | | | | 2,873 | - | | | | 2,873 |
| 45,326 | Macon | | | | | 274,253 | 2,846,845.84 | | | | 1,832,125 |
| 45,470 | Madison | | | | | 26,690 | 52,198.93 | | | | 78,889 |
| 45,596 | Maitland | | | | | 15,292 | 16,934.56 | | | | 32,227 |
| 45,614 | Malden | | | | | 198,250 | 1,526,769.86 | | | | 1,018,867 |
| 45,632 | Malta Bend | | | | | 10,739 | 6,145.48 | | | | 16,884 |
| 45,668 | Manchester | 26,285 | | | | 915,231 | 5,433,740.59 | | | | 941,516 |
| 45,740 | Mansfield | | | | | 62,100 | 303,176.51 | | | | 255,030 |
| 45,830 | Maplewood | 61,110 | | | | 410,340 | 6,023,068.36 | | | | 1,014,564 |
| 45,848 | Marble Hill | | | | | 71,589 | 649,297.78 | | | | 556,943 |
| 45,866 | Marceline | | | | | 108,938 | 539,414.13 | | | | 538,709 |
| 46,172 | Marionville | | | | | 106,782 | 533,435.88 | | | | 426,843 |
| 46,208 | Marlborough | 9,209 | | | | 110,598 | 242,502.56 | | | | 119,807 |
| 46,244 | Marquand | | | | | 9,702 | 20,936.37 | | | | 30,638 |
| 46,316 | Marshall | | | | | 677,202 | 4,066,610.24 | | | | 4,143,910 |
| 46,388 | Marshfield | | | | | 356,717 | 3,932,117.93 | | | | 2,367,347 |
| 46,406 | Marston | | | | | 22,203 | 241,626.24 | | | | 244,139 |
| 46,424 | Marthasville | | | | | 60,164 | 295,169.04 | | | | 110,291 |
| 46,460 | Martinsburg | | | | | 13,737 | 45,043.38 | | | | 65,670 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|---------------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 46,586 | Maryland Hgts. | \$ 40,262 | | | | 1,402,506 | 5,627,721.65 | | 8,074,121 | | 9,516,889 |
| 46,640 | Maryville | | | | | 562,511 | 5,779,511.91 | 584,513.59 | | | 3,607,152 |
| 46,730 | Matthews | | | | | 28,823 | 751,199.08 | | | | 529,652 |
| 46,946 | Maysville | | | | | 55,379 | 159,458.08 | | | | 146,498 |
| 46,964 | Mayview | | | | | 10,528 | 17,226.80 | | | | 22,012 |
| 44,768 | McBaine | | | | | 703 | - | | | | 703 |
| 44,829 | McCord Bend Village | | | | | 12,465 | - | | | | 12,465 |
| 45,020 | McFall | | | | | 5,416 | - | | | | 5,416 |
| 45,200 | McKittrick | | | | | 3,522 | - | | | | 3,522 |
| 47,036 | Meadville | | | | | 21,842 | - | | | | 21,842 |
| 47,270 | Memphis | | | | | 88,851 | 453,009.36 | 44,695.23 | | | 529,670 |
| 47,288 | Mendon | | | | | 8,354 | 4,656.99 | 1,196.58 | | | 14,208 |
| 47,486 | Mercer | | | | | 14,382 | 25,272.35 | | | | 39,655 |
| 47,520 | Merriam Woods | | | | | 95,452 | 44,152.32 | | | | 124,887 |
| 47,540 | Merwin | | | | | 3,228 | - | | | | 3,228 |
| 47,594 | Meta | | | | | 10,087 | 86,125.34 | | | | 96,212 |
| 47,612 | Metz | | | | | 1,683 | - | | | | 1,683 |
| 47,648 | Mexico | | | | | 577,355 | 4,276,860.80 | 540,121.99 | | | 3,304,567 |
| 47,684 | Miami | | | | | 8,124 | - | | | | 8,124 |
| 47,900 | Middletown | | | | | 8,499 | 26,977.05 | | | | 35,476 |
| 48,062 | Milan | | | | | 94,341 | 279,826.11 | | | | 374,167 |
| 48,098 | Milford | | | | | 1,248 | - | | | | 1,248 |
| 48,386 | Mill Spring | | | | | 8,625 | 2,219.54 | | | | 10,845 |
| * Millard | | | | | | 4,180 | - | | | | 4,180 |
| 48,242 | Miller | | | | | 35,235 | 215,302.17 | | | | 159,506 |
| 48,476 | Milo | | | | | 3,569 | - | | | | 3,569 |
| 48,566 | Mindenmines | | | | | 15,620 | 39,243.41 | | | | 54,864 |
| 48,656 | Miner | | | | | 47,443 | 1,712,733.04 | 119,755.46 | | | 1,122,348 |
| 48,710 | Mineral Point | | | | | 14,170 | - | | | | 14,170 |
| * Miramigoua Park | | | | | | 6,197 | - | | | | 6,197 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|-----------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 48,980 | Missouri City | \$ | | | | 11,966 | 21,022.42 | | | | 32,988 |
| 49,034 | Moberly | | | | 696,032 | 7,517,241.52 | 990,519.33 | | | | 4,778,028 |
| 49,070 | Mokane | | | | 9,374 | 5,648.27 | | | | | 15,022 |
| 49,088 | Moline Acres | | 7,200 | | 114,368 | 246,162.92 | 4,523.01 | | | | 126,091 |
| 49,196 | Monnett | | | | 465,661 | 5,762,034.86 | 49,480.09 | | | | 3,096,092 |
| 49,394 | Monroe City | | | | 130,541 | 815,133.52 | 111,939.40 | | | | 854,563 |
| 49,574 | Montgomery City | | | | 141,611 | 631,416.62 | 56,360.56 | | | | 618,916 |
| 49,592 | Monticello | | | | 5,092 | - | | | | | 5,092 |
| 49,664 | Montrose | | | | 19,249 | 70,195.72 | | | | | 54,347 |
| 49,790 | Mooresville | | | | 4,770 | - | | | | | 4,770 |
| 49,898 | Morehouse | | | | 42,174 | 75,482.42 | | | | | 117,657 |
| 49,988 | Morley | | | | 33,064 | 42,685.61 | 3,583.61 | | | | 57,990 |
| 50,060 | Morrison | | | | 5,655 | 3,106.95 | | | | | 8,762 |
| 50,078 | Morrisville | | | | 19,133 | 67,541.78 | 12,391.29 | | | | 99,066 |
| 50,168 | Mosby | | | | 6,979 | 206,921.88 | | | | | 144,927 |
| 50,204 | Moscow Mills | | | | 149,195 | 697,564.36 | | | | | 625,536 |
| 50,312 | Mound City | | | | 53,726 | 308,459.63 | 40,336.88 | | | | 196,883 |
| 50,330 | Moundville | | | | 4,902 | - | | | | | 4,902 |
| 50,510 | Mount Leonard | | | | 3,735 | - | | | | | 3,735 |
| 50,528 | Mount Moriah | | | | 4,022 | - | | | | | 4,022 |
| 50,672 | Mount Vernon | | | | 228,265 | 2,636,242.87 | 298,879.58 | | | | 1,582,851 |
| 50,402 | Mountain Grove | | | | 226,728 | 4,177,553.51 | | | | | 3,011,524 |
| 50,438 | Mountain View | | | | 131,150 | 1,697,431.61 | 112,712.32 | | | | 1,294,229 |
| 51,140 | Napoleon | | | | 10,828 | - | | | | | 10,828 |
| 51,302 | Naylor | | | | 26,206 | 26,889.00 | 19,223.58 | | | | 60,415 |
| 51,356 | Neck City | | | | 10,545 | - | | | | | 10,545 |
| 51,446 | Neelyville | | | | 19,502 | 27,467.95 | | | | | 46,970 |
| 51,500 | Nelson | | | | 8,488 | - | | | | | 8,488 |
| 51,572 | Neosho | | | | 615,856 | 10,335,765.90 | | | | | 5,861,447 |
| 51,644 | Nevada | | | | 415,991 | 6,340,039.36 | - | | | | 3,585,939 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|-------------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 51,680 | New Bloomfield | \$ | | | | 34,103 | 97,168.69 | | | | 98,882 |
| 51,734 | New Cambria | | | | | 8,581 | 6,705.20 | 2,771.86 | | | 18,059 |
| 51,770 | New Florence | | | | | 34,924 | 206,704.42 | | | | 140,614 |
| 51,824 | New Franklin | | | | | 52,887 | 102,423.22 | | | | 108,337 |
| 51,860 | New Hampton | | | | | 12,797 | 8,037.81 | 2,369.05 | | | 23,204 |
| | | | | | | | | | | | |
| 51,914 | New Haven | | | | | 114,219 | 692,471.36 | | | | 433,134 |
| 52,058 | New London | | | | | 48,005 | 358,117.82 | | | | 302,027 |
| 52,076 | New Madrid | | | | | 146,968 | 617,734.14 | 155,572.63 | | | 549,663 |
| 52,148 | New Melle | | | | | 25,744 | 205,966.92 | 32,402.07 | | | 161,129 |
| 51,662 | Newark | | | | | 3,569 | - | | | | 3,569 |
| | | | | | | | | | | | |
| 51,716 | Newburg | | | | | 19,655 | 14,799.29 | | | | 28,836 |
| 52,292 | Newtonia | | | | | 10,134 | - | | | | 10,134 |
| 52,328 | Newtown | | | | | 7,174 | - | | | | 7,174 |
| 52,418 | Niangua | | | | | 19,900 | 24,342.91 | | | | 34,548 |
| 52,616 | Nixa | | | | | 1,076,742 | 5,591,781.84 | 910,335.20 | | | 5,714,931 |
| | | | | | | | | | | | |
| 52,742 | Noel | | | | | 100,368 | 548,238.79 | | | | 363,382 |
| 52,760 | Norborne | | | | | 33,415 | 58,536.13 | | | | 72,439 |
| 52,796 | Normandy | 35,049 | | | | 230,677 | 252,362.28 | 59,028.36 | | | 324,754 |
| 53,102 | North Kansas City | | | | | 218,699 | 10,200,418.25 | | 5,480,828 | | 10,795,580 |
| 53,138 | North Lilbourn | | | | | 1,683 | - | | | | 1,683 |
| | | | | | | | | | | | |
| 53,174 | Northmoor | | | | | 15,338 | 204,368.90 | 19,472.28 | | | 239,179 |
| 53,408 | Northwoods | 5,671 | | | | 196,674 | 433,441.52 | | | | 202,345 |
| 53,444 | Norwood | | | | | 30,882 | 97,807.18 | | | | 104,238 |
| 53,462 | Norwood Court | 1,330 | | | | 46,159 | 72,100.12 | | | | 47,489 |
| 53,516 | Novelty | | | | | 5,914 | - | | | | 5,914 |
| | | | | | | | | | | | |
| 53,534 | Novinger | | | | | 20,793 | 28,815.30 | 7,466.63 | | | 57,075 |
| 53,624 | Oak Grove | | | | | 401,737 | 3,740,322.49 | 39,679.79 | | | 2,700,008 |
| 53,606 | Oak Grove Village | | | | | 22,763 | 563,181.18 | | | | 395,864 |
| 53,786 | Oak Ridge | | | | | 12,026 | - | | | | 12,026 |
| 53,750 | Oakland | 2,001 | | | | 69,588 | 173,848.98 | 13,065.10 | | | 84,654 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|------------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 53,804 | Oaks | \$ | | | | 6,447 | 8,826.21 | 17,827.86 | | | 31,336 |
| 53,858 | Oakview | | | | | 18,567 | 257,167.85 | 24,051.35 | | | 215,599 |
| 53,894 | Oakwood | | | | | 9,661 | - | | | | 9,661 |
| 53,948 | Oakwood Park | | | | | 9,467 | - | | | | 9,467 |
| 54,038 | Odessa | | | | | 274,498 | 1,621,666.93 | - | | | 923,164 |
| 54,074 | O'Fallon | | | | | 4,327,226 | 32,277,422.30 | 6,392,924.05 | | | 27,310,172 |
| 54,200 | Old Appleton | | | | | 3,922 | - | | | | 3,922 |
| 54,416 | Old Monroe | | | | | 12,843 | 68,386.56 | 11,088.66 | | | 70,489 |
| 54,560 | Olean | | | | | 6,023 | - | | | | 6,023 |
| 54,650 | Olivette | 19,237 | | | | 410,472 | 1,551,603.25 | 515,389.73 | | | 945,099 |
| 54,686 | Olympian Village | | | | | 37,275 | - | | | | 37,275 |
| 54,758 | Oran | | | | | 62,114 | 135,676.81 | | | | 152,566 |
| 54,848 | Oregon | | | | | 42,448 | 85,747.86 | 7,790.66 | | | 135,987 |
| 54,920 | Oronogo | | | | | 124,622 | 288,121.21 | | | | 285,130 |
| 54,938 | Orrick | | | | | 39,603 | 75,247.54 | 22,728.78 | | | 114,869 |
| 55,244 | Osage Beach | | | | | 226,655 | 12,062,471.10 | | | | 6,299,970 |
| 55,352 | Osborn | | | | | 19,826 | 14,594.02 | | | | 34,420 |
| 55,388 | Osceola | | | | | 46,448 | 352,414.93 | | | | 210,914 |
| 55,424 | Osgood | | | | | 1,719 | - | | | | 1,719 |
| 55,478 | Otterville | | | | | 22,389 | 67,743.19 | - | | | 90,132 |
| 55,550 | Overland | 56,904 | | | | 803,269 | 2,886,727.05 | | | | 860,173 |
| 55,640 | Owensville | | | | | 136,670 | 2,407,447.53 | | | | 1,113,031 |
| 55,766 | Ozark | | | | | 994,225 | 10,957,509.28 | | | | 5,607,855 |
| 55,910 | Pacific | 10,434 | | | | 363,364 | 3,162,132.63 | | | | 1,593,430 |
| 55,964 | Pagedale | 4,179 | | | | 144,298 | 368,642.48 | 160,728.86 | | | 309,206 |
| 56,036 | Palmyra | | | | | 180,994 | 1,047,977.33 | 279,393.69 | | | 994,545 |
| 56,144 | Paris | | | | | 59,550 | 380,364.51 | 45,287.30 | | | 265,530 |
| 56,272 | Park Hills | | | | | 434,774 | 3,112,622.01 | | | | 1,774,450 |
| 56,216 | Parkdale | | | | | 8,218 | - | | | | 8,218 |
| 56,288 | Parkville | | | | | 323,774 | 3,550,281.15 | - | | | 2,146,963 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|------------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 56,306 | Parkway | \$ | | | | 28,481 | 113,669.83 | | | | 142,151 |
| 56,342 | Parma | | | | 31,250 | 36,424.05 | | 6,449.20 | | | 56,991 |
| 56,360 | Parnell | | | | 7,978 | - | | | | | 7,978 |
| 56,396 | Pasadena Hills | | 1,328 | | 46,170 | 71,808.05 | | 5,953.85 | | | 53,453 |
| 56,414 | Pasadena Park | | 651 | | 22,588 | 33,114.64 | | 2,282.54 | | | 25,522 |
| 56,432 | Pascola | | | | 4,818 | - | | | | | 4,818 |
| 56,468 | Passaic | | | | 1,477 | - | | | | | 1,477 |
| 56,558 | Pattonsburg | | | | 16,492 | 40,608.05 | | 7,582.43 | | | 64,683 |
| 56,612 | Paynesville | | | | 3,377 | - | | | | | 3,377 |
| 56,756 | Peculiar | | | | 260,465 | 2,066,092.79 | | 439,066.78 | | | 1,402,230 |
| 56,882 | Pendleton | | | | | 75,288.96 | | | | | 75,289 |
| 56,900 | Penermon Village | | | | 2,839 | - | | | | | 2,839 |
| 57,080 | Perry | | | | 33,985 | 188,041.56 | | | | | 132,935 |
| 57,116 | Perryville | | | | 422,403 | 4,093,760.91 | | 499,201.61 | | | 3,104,944 |
| 57,278 | Pevely | | | | 290,896 | 2,149,501.39 | | | | | 1,164,152 |
| 57,368 | Phillipsburg | | | | 9,048 | 45,280.00 | | | | | 54,328 |
| 57,404 | Pickering | | | | 7,716 | - | | | | | 7,716 |
| 57,422 | Piedmont | | | | 96,949 | 1,121,259.60 | | 121,223.54 | | | 688,200 |
| 57,494 | Pierce City | | | | 63,682 | 267,443.09 | | | | | 203,714 |
| 57,512 | Pierpont Village | | | | | 11,005.99 | | | | | 11,006 |
| 57,602 | Pilot Grove | | | | 35,593 | 88,739.87 | | 19,803.27 | | | 99,766 |
| 57,656 | Pilot Knob | | | | 35,294 | 202,411.46 | | 11,052.36 | | | 149,001 |
| 57,800 | Pine Lawn | 27,666 | | | 149,428 | 274,853.77 | | 28,436.68 | | | 205,531 |
| 57,818 | Pineville | | | | 40,026 | 225,697.74 | | 914,179.15 | | | 1,104,671 |
| 58,088 | Plato | | | | 4,695 | 3,769.83 | | | | | 8,465 |
| 58,178 | Platte City | | | | 238,173 | 3,055,812.17 | | 478,179.53 | | | 2,003,010 |
| 58,196 | Platte Woods | | | | 19,587 | 132,962.63 | | 20,157.70 | | | 128,386 |
| 58,250 | Plattsburg | | | | 113,629 | 454,144.94 | | 89,581.51 | | | 430,283 |
| 58,394 | Pleasant Hill | | | | 426,386 | 2,476,782.43 | | | | | 1,370,271 |
| 58,448 | Pleasant Hope | | | | 32,061 | 169,416.82 | | 36,888.45 | | | 198,976 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|--------------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 58,520 | Pleasant Valley | \$ | | | | 142,379 | 1,581,060.65 | 349,358.29 | | | 1,395,200 |
| 58,628 | Pocahontas | | | | | 5,234 | - | | | | 5,234 |
| 58,898 | Pollock Village | | | | | 3,231 | - | | | | 3,231 |
| 58,916 | Polo | | | | | 26,968 | 154,075.37 | | | | 79,927 |
| 59,096 | Poplar Bluff | | | | | 831,641 | 14,736,225.71 | | | | 7,461,045 |
| 59,150 | Portage Des Sioux | | | | | 16,668 | 12,207.17 | | | | 28,875 |
| 59,186 | Portageville | | | | | 153,827 | 779,909.46 | | | | 600,064 |
| 59,330 | Potosi | | | | | 130,029 | 2,438,706.23 | | | | 1,953,139 |
| 59,420 | Powersville | | | | | 2,494 | - | | | | 2,494 |
| 59,726 | Prairie Home | | | | | 13,539 | 21,453.69 | | | | 34,993 |
| 59,798 | Prathersville | | | | | 6,139 | - | | | | 6,139 |
| 59,870 | Preston | | | | | 9,297 | 18,851.47 | | | | 28,148 |
| 59,942 | Princeton | | | | | 53,963 | 160,759.15 | 26,131.16 | | | 187,281 |
| 60,140 | Purcell | | | | | 17,894 | 11,675.25 | | | | 29,569 |
| 60,158 | Purdin | | | | | 8,129 | - | | | | 8,129 |
| 60,176 | Purdy | | | | | 53,195 | 142,287.58 | | | | 124,339 |
| 60,284 | Puxico | | | | | 43,998 | 225,363.78 | | | | 224,289 |
| 60,356 | Queen City | | | | | 28,985 | 159,706.04 | | | | 96,462 |
| 60,428 | Quin | | | | | 23,050 | 81,347.94 | | | | 77,282 |
| 60,608 | Randolph Village | | | | | 2,754 | 151,244.20 | | | | 103,584 |
| 60,716 | Ravenwood | | | | | 22,060 | - | | | | 22,060 |
| 60,734 | Raymondville | | | | | 17,706 | - | | | | 17,706 |
| 60,752 | Raymore | | | | | 1,071,599 | 9,857,366.54 | | | | 5,171,750 |
| 60,788 | Raytown | | | | | 1,496,245 | 9,426,499.27 | 1,369,647.40 | | | 6,710,978 |
| 60,842 | Rea | | | | | 2,395 | - | | | | 2,395 |
| 60,986 | Redings Mill | | | | | 7,954 | 3,198.64 | | | | 11,153 |
| 61,094 | Reeds | | | | | 4,654 | - | | | | 4,654 |
| 61,112 | Reeds Spring | | | | | 52,248 | 235,957.62 | | | | 146,757 |
| 61,166 | Renick | | | | | 8,117 | - | | | | 8,117 |
| 61,184 | Rensselaer Village | | | | | 12,165 | - | | | | 12,165 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|------------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 61,238 | Republic | \$ | | | | 855,541 | 13,126,029.40 | | | | 8,199,581 |
| 61,292 | Revere | | | | 3,880 | | | | | | 3,880 |
| 61,328 | Rhineland | | | | 7,042 | | 2,250.97 | | | | 7,042 |
| 61,418 | Rich Hill | | | | 65,366 | | 346,270.96 | 80,144.47 | | | 358,605 |
| 61,364 | Richards | | | | 3,295 | | | | | | 3,295 |
| 61,562 | Richland | | | | | 89,817 | 483,494.18 | | | | 387,367 |
| 61,670 | Richmond | | | | | 297,234 | 2,713,055.05 | 213,341.63 | | | 1,930,739 |
| 61,706 | Richmond Heights | 69,696 | | | | 451,532 | 6,916,552.41 | 1,376,609.32 | | | 1,897,837 |
| 61,886 | Ridgely | | | | | 4,962 | | | | | 4,962 |
| 61,904 | Riddgeway | | | | | 20,648 | 19,466.07 | | | | 40,114 |
| 61,994 | Risco | | | | | 15,644 | 12,859.82 | | | | 28,504 |
| 62,030 | Ritchey | | | | | 3,656 | | | | | 3,656 |
| 62,056 | River Bend | | | | | 301 | 49,791.40 | | | | 50,092 |
| 62,156 | Riverside | | | | | 178,389 | 2,845,166.83 | 1,809,200.46 | 5,526,430 | | 9,426,982 |
| 62,192 | Riverview | 3,878 | | | | 130,177 | 204,935.11 | 6,669.40 | | | 140,724 |
| 62,498 | Rocheport | | | | | 10,905 | 41,517.03 | | | | 38,583 |
| 62,660 | Rock Hill | 20,834 | | | | 235,994 | 1,204,401.04 | 174,284.24 | | | 431,112 |
| 62,696 | Rock Port | | | | | 65,016 | 532,583.06 | 131,615.18 | | | 433,403 |
| 62,570 | Rockaway Beach | | | | | 41,875 | 102,561.91 | | | | 97,423 |
| 62,786 | Rockville | | | | | 7,442 | 5,442.31 | | | | 12,884 |
| 62,894 | Rogersville | | | | | 177,969 | 1,428,141.55 | | | | 812,711 |
| 62,912 | Rolla | | | | | 992,947 | 13,712,415.19 | 1,008,083.23 | | | 8,095,389 |
| 63,074 | Roscoe | | | | | 5,218 | | | | | 5,218 |
| 63,110 | Rosebud | | | | | 19,986 | 91,687.55 | | | | 82,161 |
| 63,200 | Rosendale | | | | | 6,489 | | | | | 6,489 |
| 63,236 | Rothville | | | | | 3,935 | | | | | 3,935 |
| 63,560 | RushHill | | | | | 6,200 | | | | | 6,200 |
| 63,596 | Rushville | | | | | 12,968 | | | | | 12,968 |
| 63,704 | Russellville | | | | | 39,679 | 65,947.31 | | | | 105,626 |
| 63,776 | Rutledge | | | | | 4,810 | 24,862.21 | | | | 29,673 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|----------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 63,956 | St. Ann | \$ 38,878 | | | | 653,603 | 2,680,421.71 | | | | 692,481 |
| 64,082 | St. Charles | | | | | 3,438,140 | 32,147,120.04 | | 9,687,504 | | 29,539,274 |
| 64,136 | St. Clair | | | | | 239,082 | 1,493,000.72 | | | | 985,581 |
| 64,190 | St. Elizabeth | | | | | 19,226 | 28,127.86 | | | | 47,354 |
| 64,424 | St. James | | | | | 203,571 | 1,414,298.22 | 222,719.53 | | | 1,133,439 |
| 64,514 | St. John | 19,896 | | | | 330,791 | 926,890.16 | 90,813.37 | | | 441,500 |
| 64,550 | St. Joseph | | | | | 3,730,652 | 55,353,925.72 | 6,243,993.51 | 1,633,041 | | 36,861,402 |
| 65,000 | St. Louis | | 44,890 | | 3,046,129 | 16,682,260 | 257,422,545.21 | 55,681,063.28 | 5,406,465 | 166,440 | 146,262,918 |
| 65,018 | St. Martins | | | | | 58,697 | 202,746.71 | | | | 261,444 |
| 65,054 | St. Mary | | | | | 16,606 | 18,453.21 | | | | 28,908 |
| 65,108 | St. Paul | | | | | 125,641 | - | | | | 125,641 |
| 65,126 | St. Peters | | | | | 2,787,690 | 43,324,423.73 | | | | 24,449,770 |
| 65,144 | St. Robert | | | | | 242,380 | 7,046,149.80 | 462,970.37 | | | 3,846,661 |
| 65,162 | St. Thomas | | | | | 12,024 | 14,301.83 | | | | 26,326 |
| 64,352 | Ste. Genevieve | | | | | 238,331 | 1,607,737.36 | 217,015.22 | | | 1,284,263 |
| 63,857 | Saddlebrooke | | | | | 13,218 | 33,442.13 | | | | 46,660 |
| 63,902 | Saginaw | | | | | 14,996 | 25,767.69 | | | | 40,764 |
| 65,234 | Salem | | | | | 238,665 | 2,904,848.31 | | | | 1,787,926 |
| 65,450 | Salisbury | | | | | 79,645 | 356,590.18 | 59,262.50 | | | 365,846 |
| 65,990 | Sarcoxie | | | | | 68,955 | 380,446.08 | | | | 230,824 |
| 66,044 | Savannah | | | | | 254,217 | 1,235,843.59 | | | | 1,236,337 |
| 66,134 | Schell City | | | | | 11,896 | - | | | | 11,896 |
| 66,337 | Scotsdale | | | | | 10,340 | 13,474.58 | | | | 10,340 |
| 66,368 | Scott City | | | | | 222,874 | 1,071,117.78 | 116,549.55 | | | 969,374 |
| 66,440 | Sedalia | | | | | 1,083,394 | 16,765,074.65 | 1,537,056.24 | | | 9,402,509 |
| 66,476 | Sedgewickville | | | | | 9,203 | - | | | | 9,203 |
| 66,530 | Seligman | | | | | 41,629 | 309,468.42 | 26,135.19 | | | 205,306 |
| 66,638 | Senath | | | | | 83,703 | 178,123.92 | | | | 172,772 |
| 66,674 | Seneca | | | | | 114,224 | 697,839.37 | | | | 478,006 |
| 66,800 | Seymour | | | | | 94,137 | 848,383.62 | | | | 523,040 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|------------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 67,178 | Shelbina | \$ | | | | 82,927 | 614,315.83 | | | | 350,954 |
| 67,196 | Shelbyville | | | | | 26,734 | 48,407.01 | 9,561.62 | | | 84,702 |
| 67,214 | Sheldon | | | | | 24,154 | 64,532.37 | | | | 88,686 |
| 67,358 | Sheridan | | | | | 8,351 | - | | | | 8,351 |
| 67,628 | Shoal Creek Dr | | | | | 17,464 | 14,397.33 | | | | 31,862 |
| * | Shoal Creek Es | | | | | 5,136 | - | | | | 5,136 |
| 67,700 | Shrewsbury | 88,990 | | | | 318,336 | 2,388,642.00 | 398,298.92 | | | 805,625 |
| 67,718 | Sibley | | | | | 16,685 | - | | | | 16,685 |
| 67,790 | Sikeston | | | | | 818,422 | 12,053,242.12 | 1,704,986.79 | | | 10,560,001 |
| 67,808 | Silex | | | | | 4,700 | 36,388.07 | 11,611.60 | | | 52,700 |
| 68,132 | Skidmore | | | | | 13,136 | 10,624.16 | | | | 21,178 |
| 68,204 | Slater | | | | | 92,542 | 257,878.72 | 50,300.36 | | | 271,782 |
| 68,384 | Smithton | | | | | 26,775 | 22,917.89 | | | | 49,692 |
| 68,420 | Smithville | | | | | 479,926 | 3,918,125.56 | 693,759.39 | | | 2,805,959 |
| 68,852 | South Gifford | | | | | 1,705 | - | | | | 1,705 |
| 68,870 | South Gorin | | | | | 3,734 | - | | | | 3,734 |
| 68,888 | South Greenfield | | | | | 5,438 | - | | | | 5,438 |
| 68,942 | South Lineville | | | | | 974 | - | | | | 974 |
| 69,230 | Southwest City | | | | | 47,316 | 310,289.04 | 97,238.62 | | | 325,975 |
| 69,302 | Sparta | | | | | 91,606 | 391,254.40 | | | | 352,040 |
| 69,464 | Spickard | | | | | 11,831 | 4,188.77 | | | | 16,020 |
| 70,000 | Springfield | | | | | 8,285,475 | 128,994,820.63 | 14,190,688.46 | | | 84,116,712 |
| 70,270 | Stanberry | | | | | 57,879 | 253,539.65 | 35,257.13 | | | 177,558 |
| 70,414 | Stark City | | | | | 6,575 | 20,566.85 | 2,859.13 | | | 30,001 |
| 70,558 | Steele | | | | | 99,865 | 444,587.77 | | | | 287,192 |
| 70,576 | Steelville | | | | | 77,543 | 781,340.40 | | | | 394,838 |
| 70,648 | Stella | | | | | 8,162 | 6,257.95 | | | | 14,420 |
| 70,738 | Stewartsville | | | | | 37,163 | 155,873.89 | | | | 160,221 |
| 70,828 | Stockton | | | | | 87,406 | 861,453.03 | 114,476.03 | | | 584,750 |
| 70,954 | Stotesbury | | | | | 731 | - | | | | 731 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|------------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 70,990 | Stotts City | \$ | | | | 9,520 | - | | | | 9,520 |
| 71,008 | Stoutland | | | | | 10,128 | 15,924.27 | | | | 26,052 |
| 71,026 | Stoutsville | | | | | 1,836 | - | | | | 1,836 |
| 71,044 | Stover | | | | | 52,390 | 264,291.36 | | | | 234,607 |
| 71,062 | Strafford | | | | | 124,215 | 1,119,636.28 | | | | 870,639 |
| 71,098 | Strasburg | | | | | 6,101 | 1,953.76 | | | | 8,054 |
| 71,224 | Sturgeon | | | | | 44,783 | 182,154.65 | 46,911.05 | | | 230,199 |
| 71,368 | Sugar Creek | | | | | 165,798 | 902,655.70 | 258,072.09 | | | 781,937 |
| 71,440 | Sullivan | | | | | 350,448 | 4,010,343.53 | | | | 2,355,619 |
| 71,512 | Summerville | | | | | 23,792 | 128,323.80 | | | | 110,761 |
| 71,620 | Sumner | | | | | 4,430 | - | | | | 4,430 |
| 71,728 | Sunrise Beach | | | | | 21,637 | 958,591.82 | 176,552.98 | | | 677,486 |
| 71,746 | Sunset Hills | 12,820 | | | | 446,706 | 2,839,200.76 | 397,319.85 | | | 856,846 |
| 71,890 | Sweet Springs | | | | | 69,668 | 351,886.95 | 70,257.02 | | | 357,953 |
| 72,034 | Sycamore Hills | 880 | | | | 30,458 | - | | | | 31,338 |
| 72,106 | Syracuse | | | | | 8,031 | - | | | | 8,031 |
| 72,196 | Tallapoosa | | | | | 5,846 | - | | | | 5,846 |
| 72,232 | Taneyville | | | | | 16,371 | 29,766.48 | | | | 46,138 |
| 72,304 | Taos | | | | | 51,900 | 61,621.24 | | | | 113,521 |
| 72,340 | Tarkio | | | | | 77,255 | 467,267.91 | 83,879.42 | | | 520,664 |
| 72,826 | Thayer | | | | | 102,250 | 1,200,384.36 | 132,280.71 | | | 1,134,819 |
| 72,898 | Theodosia | | | | | 10,617 | 133,477.74 | | | | 99,602 |
| 73,240 | Tightwad | | | | | 3,148 | 8,850.86 | | | | 11,998 |
| 73,330 | Tina | | | | | 7,364 | - | | | | 7,364 |
| 73,348 | Tindall | | | | | 2,974 | - | | | | 2,974 |
| 73,420 | Tipton | | | | | 153,924 | 779,897.92 | 108,069.47 | | | 707,638 |
| 73,618 | Town and Country | 16,265 | | | | 566,663 | 3,860,564.84 | | | | 582,928 |
| 62,228 | Town of Rives | | | | | 2,559 | - | | | | 2,559 |
| 73,690 | Tracy | | | | | 12,196 | 230,558.11 | | | | 165,902 |
| 73,816 | Trenton | | | | | 289,989 | 2,241,261.63 | 315,601.76 | | | 1,494,612 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|---------------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 73,852 | Trimble | \$ | | | | 30,331 | 89,296.73 | | | | 119,628 |
| 73,870 | Triplett | | | | | 1,828 | - | | | | 1,828 |
| 73,942 | Troy | | | | | 590,848 | 7,331,234.19 | | | | 4,283,061 |
| 73,960 | Truesdale | | | | | 40,228 | 374,306.13 | | | | 224,209 |
| 74,014 | Truxton | | | | | 3,648 | - | | | | 3,648 |
| 74,176 | Turney | | | | | 6,452 | - | | | | 6,452 |
| 74,194 | Tuscumbia | | | | | 9,760 | 17,430.04 | | | | 27,190 |
| 74,284 | Twin Oaks | 733 | | | | 25,805 | 608,125.94 | 44,646.11 | | | 71,184 |
| * | Umber View Heights | | | | | 2,208 | - | | | | 2,208 |
| 74,626 | Union | | | | | 573,923 | 5,374,313.66 | | | | 3,261,081 |
| 75,130 | Union Star | | | | | 20,299 | 13,015.35 | 6,234.21 | | | 39,549 |
| 75,166 | Unionville | | | | | 89,888 | 556,745.18 | | | | 349,837 |
| 75,202 | Unity Village | | | | | 4,021 | 28,633.99 | | | | 16,747 |
| 75,220 | University City | 100,453 | | | | 1,766,899 | 6,595,085.75 | 1,064,287.76 | | | 2,931,640 |
| 75,238 | Uplands Park | 538 | | | | 18,515 | 26,970.33 | 1,087.75 | | | 20,140 |
| 75,310 | Urbana | | | | | 20,071 | 95,527.84 | | | | 83,757 |
| 75,346 | Urich | | | | | 24,144 | 153,861.12 | 225,567.85 | | | 318,140 |
| 75,364 | Utica | | | | | 12,153 | - | | | | 12,153 |
| 75,472 | Valley Park | 9,978 | | | | 346,864 | 1,622,713.71 | | | | 356,842 |
| 75,580 | Van Buren | | | | | 39,045 | 499,580.73 | | | | 417,441 |
| 75,688 | Vandalia | | | | | 185,787 | 436,093.25 | 44,159.07 | | | 520,676 |
| 75,706 | Vandiver | | | | | 3,334 | 105,814.66 | | | | 109,149 |
| 75,724 | Vanduser | | | | | 10,988 | 8,409.47 | | | | 19,398 |
| 75,796 | Velda City | 1,867 | | | | 55,786 | 101,747.35 | | | | 57,653 |
| 75,814 | Velda Village Hills | 1,386 | | | | 56,788 | 46,503.43 | 1,704.28 | | | 59,878 |
| 75,886 | Verona | | | | | 27,854 | 118,589.32 | | | | 99,006 |
| 75,922 | Versailles | | | | | 126,241 | 2,059,906.40 | | | | 1,499,155 |
| 76,012 | Viburnum | | | | | 34,042 | 174,200.20 | | | | 150,177 |
| 76,102 | Vienna | | | | | 29,789 | 251,457.06 | 33,091.35 | | | 191,018 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|-------------------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 76,157 | Village of Four Seasons | | | | | 116,072 | 496,379.71 | | | | 446,992 |
| 57,926 | Village of Pinhook | | | | | 816 | - | | | | 816 |
| 76,246 | Vinita Park | | 2,785 | | | 96,968 | 790,977.96 | 46,915.41 | | | 146,669 |
| 76,264 | Vinita Terrace | | 181 | | | 5,940 | - | | | | 6,121 |
| 76,390 | Vista | | | | | 2,193 | - | | | | 2,193 |
| 76,444 | Waco | | | | | 3,936 | - | | | | 3,936 |
| 76,660 | Walker | | | | | 11,513 | - | | | | 11,513 |
| 76,840 | Walnut Grove | | | | | 33,010 | 108,676.14 | 29,616.80 | | | 171,303 |
| 76,966 | Wardell | | | | | 18,071 | 12,941.38 | | | | 28,424 |
| 77,002 | Wardsville | | | | | 78,279 | 118,649.30 | | | | 196,928 |
| 77,092 | Warrensburg | | | | | 960,059 | 8,185,130.31 | 860,635.91 | | | 6,216,877 |
| 77,128 | Warrenton | | | | | 411,382 | 6,213,663.94 | | | | 2,670,962 |
| 77,146 | Warsaw | | | | | 109,138 | 3,005,700.47 | 203,913.49 | | | 1,601,455 |
| 77,182 | Warson Woods | 2,874 | | | | 100,107 | 478,802.89 | 49,834.54 | | | 152,815 |
| 77,200 | Washburn | | | | | 21,033 | 93,845.74 | | | | 67,955 |
| 77,416 | Washington | | | | | 716,824 | 11,249,191.84 | 1,530,889.87 | | | 7,872,310 |
| 77,848 | Watson | | | | | 3,899 | - | | | | 3,899 |
| 77,866 | Waverly | | | | | 40,752 | 173,359.89 | | | | 190,618 |
| 77,920 | Wayland | | | | | 23,163 | 112,205.22 | | | | 135,368 |
| 77,992 | Waynesville | | | | | 259,042 | 1,453,544.87 | 261,643.30 | | | 1,184,871 |
| 78,028 | Weatherby | | | | | 4,595 | - | | | | 4,595 |
| 78,046 | Weatherby Lake | | | | | 96,679 | - | | | | 96,679 |
| 78,064 | Weaubleau | | | | | 19,834 | 95,039.85 | | | | 83,194 |
| 78,118 | Webb City | | | | | 610,548 | 5,797,065.07 | 701,045.33 | | | 3,734,966 |
| 78,154 | Webster Groves | 34,000 | | | | 1,183,589 | 3,903,977.66 | 477,842.35 | | | 1,695,431 |
| 78,314 | Weldon Spring | | | | | 269,885 | 1,009,641.15 | | | | 1,279,526 |
| 78,334 | Weldon Spring Hgts. | | | | | 4,626 | - | | | | 4,626 |
| 78,352 | Wellington | | | | | 38,636 | - | | | | 38,636 |
| 78,370 | Wellston | 2,724 | | | | 93,800 | 110,365.33 | | | | 96,524 |
| 78,406 | Wellsville | | | | | 54,798 | 104,946.64 | | | | 113,332 |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) |
|----------------------|-----------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|
| 78,424 | Wentworth | \$ | | | | 5,970 | - | | | | 5,970 |
| 78,442 | Wentzville | | | | 1,899,455 | | 26,641,944.09 | | 3,503,127.26 | | 16,235,137 |
| 78,622 | Westboro | | | | 6,359 | | - | | | | 6,359 |
| 78,514 | West Alton | | | | 21,518 | | 360,572.46 | | | | 382,090 |
| 78,838 | West Line | | | | 5,445 | | - | | | | 5,445 |
| | | | | | | | - | | | | |
| 78,856 | Weston | | | | 85,689 | | 559,246.40 | | 157,908.13 | | 482,527 |
| 78,910 | Westphalia | | | | 19,212 | | 67,984.53 | | 10,715.24 | | 97,912 |
| 78,928 | West Plains | | | | 607,417 | | 8,510,405.22 | | 713,574.63 | | 5,620,513 |
| 79,000 | West Sullivan | | | | 10,748 | | 250,151.48 | | | | 210,870 |
| 79,054 | Westwood | 431 | | | 15,049 | | - | | | | 15,480 |
| | | | | | | | - | | | | |
| 79,090 | Wheatland | | | | 15,922 | | 226,543.09 | | | | 129,193 |
| 79,126 | Wheaton | | | | 34,250 | | 103,818.09 | | 4,166.51 | | 108,623 |
| 79,180 | Wheeling | | | | 12,138 | | - | | | | 12,138 |
| 79,558 | Whiteside | | | | 3,104 | | - | | | | 3,104 |
| 79,612 | Whitewater | | | | 5,211 | | - | | | | 5,211 |
| | | | | | | | - | | | | |
| 79,756 | Wilber Park | 654 | | | 22,725 | | 35,483.93 | | | | 23,379 |
| 79,820 | Wildwood | 51,146 | | | 1,780,153 | | 2,765,049.90 | | | | 1,831,300 |
| 79,882 | Willard | | | | 295,839 | | 1,380,981.05 | | 194,977.89 | | 1,198,521 |
| 80,026 | Williamsville | | | | 15,357 | | 33,836.61 | | 15,875.82 | | 54,538 |
| 80,098 | Willow Springs | | | | 109,066 | | 1,466,117.84 | | 374,521.04 | | 1,324,827 |
| | | | | | | | - | | | | |
| 80,260 | Wilson City | | | | 4,680 | | - | | | | 4,680 |
| 80,314 | Winchester | 2,152 | | | 74,787 | | 116,743.96 | | | | 76,939 |
| 80,350 | Windsor | | | | 142,013 | | 677,724.66 | | 86,596.17 | | 576,535 |
| 80,380 | Windsor Place | | | | 15,035 | | 156,357.53 | | | | 171,392 |
| 80,422 | Winfield | | | | 73,762 | | 332,809.92 | | | | 299,292 |
| | | | | | | | - | | | | |
| 80,512 | Winona | | | | 55,947 | | 387,835.65 | | | | 315,124 |
| 80,548 | Winston | | | | 12,139 | | - | | | | 12,139 |
| 80,908 | Wood Heights | | | | 37,145 | | 91,147.50 | | 10,771.04 | | 110,870 |
| 80,962 | Woodson Terrace | 5,777 | | | 200,721 | | 1,572,508.31 | | 275,336.85 | | 481,835 |
| 81,016 | Wooldridge | | | | 2,113 | | - | | | | 2,113 |
| | | | | | | | - | | | | |

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

| City Site Code | City | Cigarette Tax (a,h) | County Private Car Tax (b,h) | Excess Traffic Fine (l,h) | Financial Inst. Tax (c,h) | Fuel Tax and Fee (d,h) | Local Sales Tax (e,h,i) | Local Option Use Tax (f,h) | Riverboat Gaming Taxes & Fees (g,h,) | Telecomm Service Fees (k) | Total (Memorandum Only) | |
|----------------------|-------------|---------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|----------------------------------|---|------------------------------------|-------------------------------|---------------|
| 81,070 | Worth | \$ | | | | 3,220 | - | | | | 3,220 | |
| 81,106 | Worthington | | | | | 3,089 | - | | | | 3,089 | |
| 81,124 | Wright City | | | | | 207,255 | 935,317.11 | | | | 768,886 | |
| 81,142 | Wyaconda | | | | | 11,022 | 7,345.93 | | | | 18,368 | |
| 81,178 | Wyatt | | | | | 13,138 | 7,535.66 | 745.48 | | | 21,420 | |
| | TOTALS | \$ | 1,481,947 | 44,890 | 0 | 3,046,129 | 203,254,571 | 2,191,503,724.59 | 263,990,793.10 | 54,299,237 | 166,440 | 1,400,086,615 |

Note:

* Fuel tax distribution is not driven by city codes; instead only the city name is used. Therefore, a city code does not currently exist for this city.

- (a) See page 5 for a description of cigarette tax. The cigarette tax distribution to Jackson County is distributed to cities within Jackson County by Jackson County and thus are not included on this schedule. The Missouri Department of Revenue distributes St. Louis County cigarette tax to cities within St. Louis County. These distributions are included on this schedule. The total cigarette tax distribution to St. Louis County is included on the "Tax Distribution Summary - Counties" schedule beginning on page 44
- (b) See page 21 for a description of county private car tax.
- (c) See page 10 for a description of financial institutions tax. Cities are possible recipients of the tax.
- (d) See page 12 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees
- (e) See page 16 for a description of local sales tax.
- (f) See page 16 for a description of local option use tax.
- (g) See page 21 for a description of riverboat gaming gross receipt tax and admission fees.
- (h) The total of tax distributions to cities, counties, and other political subdivisions shown on the respective summaries will not equal tax collection because of a one to twelve month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules.
- (i) St. Louis County is responsible for distributing the general city sales and use tax to the cities within St. Louis County. The amounts distributed to St. Louis County are included on the "Tax and Fee Distribution Summary - Counties" schedule.
- (k) See page 42 for a description of the telecommunication fee and service charge.
- (l) See page 42 for a description of excess traffic fines.

Missouri Department of Revenue

Tax Distribution Other Political Subdivisions

Fiscal Year Ended June 30, 2023

This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to other political subdivisions throughout the state of Missouri.



**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

| District | Local Sales Tax (a,b) | District | Local Sales Tax (a,b) | District | Local Sales Tax (a,b) |
|---|-----------------------------|---|-----------------------------|---|-----------------------------|
| Ambulance Districts | | | | | |
| Adair County Ambulance District | \$ 1,885,523 | Ozark County Ambulance District | \$ 408,560 | Antonia Fire Protection District | \$ 459,613 |
| Andrew County Ambulance District | 589,607 | Pettis County Ambulance District | 3,922,799 | Bourbon County Fire Protection District | 154,161 |
| Audrain Ambulance District | 1,291,979 | Pulaski County Ambulance District | 2,429,018 | Central Jackson County Fire Protection District | 5,745,314 |
| Ava Ambulance District | 601,238 | Putnam County Ambulance District | 24,612 | High Ridge Fire Protection District | 2,351,975 |
| Barton County Ambulance District | 683,808 | Randolph County Ambulance District | 1,892,454 | Hillsboro Fire Protection District | 358,508 |
| Barry Lawrence County Ambulance District | 1,376,537 | Ray County Ambulance District | 935,175 | Inter City Fire Protection District | 163,893 |
| Big River Ambulance District | 864,048 | Reynolds County Ambulance District | 331,587 | Lincoln County Fire Protection District 1 | 2,563,781 |
| Caldwell County Ambulance District | 325,669 | Ripley County Ambulance District | 404,824 | Orrick Fire Protection District | 51,159 |
| Callaway County Ambulance District | 2,560,339 | Rock Township Ambulance District | 2,857,365 | Osage Beach Fire Protection District | 1,153,039 |
| Cam-MO Ambulance District | 1,123,103 | Salt River Ambulance District | 257,231 | Pleasant Hill Fire Protection District | 490,947 |
| Cameron Ambulance District | 893,476 | Scotland County Ambulance District | 317,019 | Prairie Township Fire District | 117 |
| Carroll County Ambulance District | 257,840 | South Berry County Ambulance District | 1,103,000 | Raytown Fire Protection District | 859,988 |
| Cedar County Ambulance District | 685,584 | South Scott County Ambulance District | 1,350,245 | Rock Comm Fire Protection District | 4,763,779 |
| Clark County Ambulance District | 457,278 | South Howell County Ambulance District | 2,403,594 | St. Clair Fire Protection District | 576,042 |
| Cole Camp Ambulance District | 143,916 | St. Clair Ambulance District | 570,540 | Smithville Area Fire Protection District | 871,209 |
| Cooper County Ambulance District | 591,705 | St. James Ambulance District | 437,129 | SNI Valley Fire Protection District | 892,249 |
| Dade County Ambulance District | 324,480 | St. Francois County Ambulance District | 5,148,994 | S Metropolitan Fire Protection District | 2,036,742 |
| Gerald Area Ambulance District | 238,258 | Ste. Genevieve County Ambulance District | 1,124,798 | Southern Stone Fire District | 2,735,479 |
| Hermann Area Ambulance District | 527,247 | Steelville Ambulance District | 257,647 | Sullivan Fire Protection District | 1,424,489 |
| Iron County Ambulance District | 566,935 | Taney County Ambulance District | 5,656,160 | Tightwad Fire Protection District | 10,795 |
| Joachim Plattin Ambulance District | 4,051,004 | Tri-County Ambulance District | 445,257 | Union Fire Protection District | 1,545,417 |
| Lewis County Ambulance District | 367,557 | Union Ambulance District | 1,555,294 | Total Fire Protection Districts: | \$ 29,208,696 |
| Lincoln County Ambulance District | 3,606,682 | VanFar Ambulance District | 165,621 | Hospital Districts | |
| Linn County Ambulance District | 780,249 | Valle Ambulance District | 1,506,499 | Iron County Hospital District | \$ 866,870 |
| Madison County Ambulance District | 655,500 | Warsaw Lincoln Ambulance District | 1,002,162 | Public Library Districts | |
| Maries Osage Ambulance District | 219,652 | Washington Area Ambulance District | 2,299,776 | Caruthersville Municipal Library District | \$ 220,450 |
| Marion County Ambulance District | 2,748,520 | Washington County Ambulance District | 1,075,985 | Cedar County Public Library District | 342,600 |
| Meramec Ambulance District | 1,209,421 | Windsor Ambulance District | 117,121 | Poplar Bluff Public Library District | 1,620,804 |
| Mid-Missouri Ambulance District | 2,248,510 | Total Ambulance Districts: | \$ 83,143,709 | Total Public Library Districts | \$ 2,183,854 |
| Miller County Ambulance District | 1,819,867 | Emergency Service Districts | | Regional Jail Districts | |
| Monroe City Ambulance District | 253,039 | Christian County EMG Service | \$ 2,882,503 | Daviess/Dekalb RJD | \$ 1,480,046 |
| New Haven Ambulance District | 215,404 | Jefferson County EMG Service | 11,629,608 | Regional Recreation District | |
| New Madrid County Ambulance District | 1,777,251 | Lincoln County EMG Services | 515,016 | Boone County Fairground RRD | \$ 12,168 |
| Nodaway County Ambulance District | 1,486,228 | Macon County EMG Service | 726,532 | Tourism Community Districts | |
| Noel T. Adams Ambulance District | 665,250 | Moniteau County EMG Service | 1,179,341 | Branson/Lakes Area TCED | \$ 9,912,960 |
| North Crawford County Ambulance District | 862,438 | Scott County EMG Services | 765,331 | Zoological Districts | |
| North Jefferson County Ambulance District | 1,882,797 | Stoddard County EMG Service | 691,135 | Kansas City Zoological District | \$ 22,166,392 |
| North Scott County Ambulance District | 752,157 | Warren County EMG Service | \$ 2,201,918 | | |
| Oregon County Ambulance District | 529,449 | Total Emergency Service Districts: | \$ 20,591,383 | | |
| Osage Ambulance District | 456,688 | | | | |
| Owensville Area Ambulance District | 567,013 | | | | |

See page 98 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

| District | Local Sales Tax (a,b) | District | Local Sales Tax (a,b) | District | Local Sales Tax (a,b) |
|---|-----------------------------|--|-----------------------------|--|-----------------------------|
| (continued from previous page) | | | | | |
| Transportation Development Districts | | Transportation Develop. Districts (Continued) | | Transportation Develop. Districts (Continued) | |
| 39th Street TDD | \$ 1,170,921 | Brentwood/Eager TDD | \$ 128,340 | Dierbergs Osage Beach TDD | 315,639 |
| 71 Highway and 150 Highway TDD | 69,930 | Briarcliff Parkway Highway 9 TDD | 114,949 | Discovery Park | 41,266 |
| 210 Highway TDD | 126,894 | Bridgeton NWP TDD | 82,884 | Douglas Square TDD | |
| 212 S Grand TDD | 70,616 | Broadway Carrie TDD | 390,650 | Douglas Station TDD | 89,707 |
| 370 MO Bottom Taussig TDD | 267,446 | Broadway Fairview TDD | | East Gateway TDD | 9,448 |
| 501 Olive Transportation Development District | 15,857 | Broadway Hotel TDD | 308,458 | East-West Arterial TDD | 4,714 |
| 620 Market TDD | 7,058 | CB5421 5975 TDD | 191,103 | Ehrhardt Properties TDD | 60,068 |
| 705 Olive | 89,372 | Centene Plaza TDD | 89,049 | Elm Grove TDD | 45,799 |
| 1030 Woodcrest Terrace Dr | 36,441 | Centennial Railroad TDD | 80,548 | Euclid Buckingham TDD | 17,790 |
| 1200 Main South Loop TDD | 1,040,012 | Centerstate TDD | 424,363 | Eureka Commerical Park TDD | 115,667 |
| 1225 Washington TDD | 36,240 | Cheshire TDD | 85,197 | Eureka Old Town TDD | 64,834 |
| 1717 Market Place TDD | 167,151 | Chesterfield Valley TDD | 3,464,178 | Farris Family TDD | 131,121 |
| 1831/2000 Sidney Street TDD | 57,396 | City Hospital Laundry TDD | 40,696 | Fenton Crossing TDD | |
| 2118 Chouteau TDD | 22,197 | City Hospital Powerhouse | | Finley River TDD | 57,951 |
| 10700 Pear Tree Lane TDD | | City Foundry TDD | 318,423 | Fourth Street TDD | |
| 12796 Manchester Road TDD | | Clarkson Kehr Mill TDD | 158,978 | Francis Place TDD | 215,804 |
| Adams Farm TDD | 1,693,263 | College Station TDD | 29,085 | Fulton South Business 54 TDD | 63,513 |
| Arnold Retail Corr TDD | 3,646,345 | Columbia Mall TDD | 696,737 | Glenstone and East Kearney TDD | 135,487 |
| Ballpark Village TDD | 400,583 | Commons of Hazel Hill TDD | 8,517 | Gravois Bluffs TDD | 1,770 |
| Ballwin Town Center TDD | 110,152 | Conley Road TDD | 3,236,311 | Grindstone Plaza TDD | 796,829 |
| Belton-Cass Regional TDD | 1,237,163 | Cornerstone Pointe TDD | 95,995 | Hampton/Berthold TDD | 44,579 |
| Belton Raymore Inter TDD | 314 | Country Club Plaza TDD | 2,290,385 | Hanley Eager Road TDD | 583,479 |
| Belton Town Centre TDD | 1,233,251 | Crackernack Creek TDD | 588,492 | Hanley Road Corridor TDD | 6,953,772 |
| Big Bend Crossing TDD | | Creekside TDD | 147,923 | Hanley Station TDD | 86,926 |
| Big Cedar TDD | 99,773 | Cross Creek TDD | 48,662 | Harrisonville Brookhart | 93,642 |
| Blue Ridge Town Centre TDD | 20,356 | Crestwood Point TDD | | Harrisonville Market PL A TDD | 195,609 |
| Boonville Riverfront TDD | 55,521 | Crown TDD | 24,266 | Harrisonville Market PL B TDD | 159,114 |
| Boscherts Landing TDD | 61,687 | Crowne Plaza TDD | 2,137 | Harrisonville Towne Center TDD | 191,533 |
| Bowman TDD | 5,126 | Dardenne Town Square TDD | 370,879 | Harry Truman Drive TDD | 0 |
| Branson Landing TDD | 1,621,229 | Des Peres Corners TDD | 527,156 | Hawk Ridge TDD | 1,904,200 |
| Brentwood Blvd/Clayton Rd | | Dierbergs Des Peres TDD | 336,974 | Hawthorne Development TDD | 738,784 |

See page 98 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

| District | Local Sales Tax (a,b) | District | Local Sales Tax (a,b) | District | Local Sales Tax (a,b) |
|--|-----------------------------|--|-----------------------------|--|-----------------------------|
| (continued from previous page) | | | | | |
| Transportation Develop. Districts (Continued) | | Transportation Develop. Districts (Continued) | | Transportation Develop. Districts (Continued) | |
| Highlands TDD | \$ 85,469 | Mark Twain Mall TDD | \$ 815,150 | Poplar Bluff Regional TDD | \$ 4,534,944 |
| Highway 21 TDD | 41,884 | Market at McKnight 1 TDD | 154,595 | Prewitt Point TDD | 988,456 |
| Highway 61/State Highway U TDD | | Meadows TDD | 430,813 | Railway Exchange Building TDD | |
| Highway 71 and 291 Partner Prog. TDD | 1,528,448 | Megan Shoppes TDD | 149,133 | Raintree Lake Village TDD | 85,093 |
| Highway 141/67 TDD | 70,430 | Meramec Sta and Highway 141 TDD | 226,096 | Raintree North TDD | 167,997 |
| Highway 367 and Parker Road TDD | 24,380 | Merchants Laclede TDD | | Raytown Highway 350 TDD | 84,771 |
| Horseshoe Bend Ped TDD | 147,834 | Mexico Road TDD | 106,205 | Residence Inn St. Louis Downtown TDD | 50,642 |
| Hubach Hill Road & North Cass Parkway TDD | | MidAmerica Crossings TDD | 15,823 | Ridgecrest TDD | 35,911 |
| Hutchings Farm TDD | 55,022 | Mid Rivers North TDD | 179,519 | Rock Bridge Center TDD | 435,296 |
| I-44 and Highway 47 Triangle TDD | 146,714 | Missouri Bottom Road TDD | 61,402 | Salt Lick Road TDD | |
| I-49 & 275th Street TDD | | Move Rolla Regional TDD | 4,198,909 | Seven Trails Drive TDD | 81,073 |
| I-70 and Adams Dairy Parkway TDD | | Neosho TDD | 850,411 | Shawneetown Acres TDD | 34,822 |
| I-470 and 350 TDD | 75 | New Longview TDD | 299,939 | Shoal Creek Pky/N Oak TRF | 57,278 |
| I-470 Western Gateway TDD | 2,142,034 | Newco TDD | 644,668 | Shoppes at Cross Keys TDD | 888,735 |
| Inter St Plaza N Town Village TDD | 922,856 | North Outer Forty TDD | 286,377 | Shoppes at Hilltop TDD | 49,366 |
| Junction TDD | 44,542 | Northwoods TDD | 15,771 | Shoppes at Stadium TDD | 756,697 |
| Kansas City Main Street Rail TDD | 20,654,601 | Oak Grove TDD | 492,506 | Shoppes Old Webster TDD | 60,272 |
| KC Downtown Streetcar TDD | 92,280 | OHM Woodson Terrace TDD | 29,052 | South K TDD | |
| Kingsmill TDD | | Old Dorsett Road TDD | 139,785 | Southtown TDD | 177,987 |
| Koch Plaza TDD | 98,811 | Olive Boulevard TDD | 1,854 | South Manchester TDD | |
| Lake of the Woods TDD | 130,725 | Olive Graeser TDD | 95,717 | St. Ann City Wide TDD | 1,951,774 |
| Laurel TDD | 91,022 | Osage Station TDD | 15,193 | St. Charles Riverfront TDD | 273,845 |
| Liberty Commons TDD Liberty | 514,906 | Ozark Centre TDD | 1,572,569 | St. Charles Rock Road TDD | 772,987 |
| Lighthouse ST Louis TDD | 43,637 | Park Hills TDD | 39,701 | St. Joseph Gateway TDD | 2,342 |
| Lind Litz TDD | 245,813 | Park Plaza TDD | 638,955 | St. John Crossing TDD | |
| Lindbergh E Concord TDD | | Parkville Commons TDD | 558,709 | St. John's Church Road TDD | 513,970 |
| Loop Trolley TDD | 880,163 | Pershall Road TDD | 23,234 | St. Louis Convention Center Hotel TDD | 468,585 |
| Lormil Heights TDD | | Platte County MO S 1 TDD | 1,097,647 | St. Louis Food Hub TDD | |
| Lucas and Hunt Chandler TDD | 13,527 | Platte County MO S II TDD | 293,749 | Stadium Corridor A TDD | 439,788 |
| M150 and 135th Street TDD | 880,123 | Platte Valley Plaza TDD | 61,069 | Station Plaza TDD | 71,145 |
| Magnolia TDD | 71,678 | | | Stone Ridge TDD | 983,110 |
| Manchester Highlands TDD | 1,520,014 | | | | |

See page 98 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

| District | Local Sales Tax (a,b) | District | Local Sales Tax (a,b) | District | County Stock (b,d) |
|--|-----------------------------|--------------------------|-----------------------------|-------------------------------------|-----------------------|
| (continued from previous page) | | | | | |
| Transportation Develop. Districts (Continued) | | | | | |
| Streets of West Pryor TDD | \$ 113,785 | Wentzville III TDD | \$ 336,694 | School Districts | |
| Strother Interchange TDD | 13 | Wentzville Parkway 1 TDD | | Brentwood School District | \$ 513,289 |
| Toad Cove Complex TDD | | Westport Plaza TDD | 334,920 | Center School District | 678,154 |
| Toad Cove Resort TDD | | Winghaven TDD | 214,011 | Columbia Board of Education | |
| Tower TDD | 16,992 | | | Francis Howell School | 24,141 |
| | | | | Ferguson-Florissant School District | 29,107 |
| Town and Country Cross TDD | 815,459 | | | | |
| Town and Country Village TDD | 42,894 | | | Jefferson City School District | 8,233,875 |
| Tracy Highlands TDD | | | | Kansas City School District | 2,321,160 |
| Tremont Square TDD | 241,736 | | | Parkway School District | 1,287,879 |
| Truman Boulevard TDD | 4,356 | | | Pattonville School | 151,245 |
| Truman's Marketplace TDD | 143,788 | | | Rockwood School District | 4,529 |
| Tuileries Plaza TDD | 338,739 | | | Springfield R-12 School District | 29,728 |
| Union Station TDD | 762,025 | | | | |
| University Place TDD | 8,433 | | | | |
| US Hwy 36 Int 72 Corr TDD | 6,743 | | | | |
| | | | | Total School Districts: | \$ 13,273,107 |
| US Hwy 50/63 Cityview TDD | 760,688 | | | (Total Memorandum Only) | |
| US Hwy 65 Truman Dam TDD | 55,823 | | | | |
| Washington Avenue TDD | 8,958 | | | | |
| Wentzville TDD | 497,045 | | | | |
| Wentzville II TDD | 157,108 | | | | |

(continued on next page)

See page 98 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

| County Site Code | District | Local Sales Tax (a,b,e) | Local Option Use Tax (b,c,e) | Total (Memorandum Only) | County Site Code | District | Local Sales Tax (a,b,e) | Local Option Use Tax (b,c,e) | Total (Memorandum Only) | | | | |
|--|--|--------------------------------|---------------------------------------|-------------------------------|------------------------|--------------------------------|-------------------------------|---------------------------------------|-------------------------------|--|--|--|--|
| | | (continued from previous page) | | | | | | | | | | | |
| Community Improvement Districts | | | | | | | | | | | | | |
| CID001 | 3 Trails Village CID | \$ 162,777 | 4,868 | 167,645 | CID359 | 1111 Grand CID | \$ 92,421 | 588 | 93,010 | | | | |
| CID349 | 9 Highway Corridor CID | | 206 | 206 | CID130 | 1133 Washington Ave CID | 1,866 | 602 | 2,468 | | | | |
| CID378 | 9th and Central CID | | | | CID416 | 1200 Main South Loop CID | 733,843 | 16,828 | 750,670 | | | | |
| CID387 | 12th Street Heritage CID | 67,753 | 11,129 | 78,882 | CID029 | 1201 Washington CID | 6,716 | 4,153 | 10,869 | | | | |
| CID331 | 12th and Wyandotte CID | 501,246 | 4,199 | 505,445 | CID133 | 1225 Washington CID | 36,240 | 2,390 | 38,630 | | | | |
| CID420 | 13 82 CID | 32,938 | 1,219 | 34,158 | CID204 | 1601 S. Jefferson CID | 33,605 | 233 | 33,838 | | | | |
| CID350 | 14th and Market CID | 1,605,232 | 15,215 | 1,620,447 | CID452 | 1645 Kearney Road CID | | 1,287 | 1,287 | | | | |
| CID323 | 23rd and Sterling CID | 132,762 | | 132,762 | CID345 | 1705 Broadway CID | 51,200 | | 51,200 | | | | |
| CID289 | 25 North Central CID | 15,540 | 3,134 | 18,674 | CID396 | 1707 Locust CID | | 0 | 0 | | | | |
| CID437 | 31 Street CID | | 446 | 446 | CID267 | 1831/2000 Sidney Street | 57,396 | 8,565 | 65,961 | | | | |
| CID459 | 32nd Street Place CID | 1,348,424 | | 1,348,424 | CID028 | 2017 Chouteau CID | | 195 | 195 | | | | |
| CID003 | 39th Street CID | 201,952 | 5,085 | 207,036 | CID441 | 2019 Grand Center CID | 122,795 | | 122,795 | | | | |
| CID504 | 46th and Wornall 1 CID | | 370 | 370 | CID285 | 2317 Belt CID | 57,676 | | 57,676 | | | | |
| CID505 | 46th and Wornall 2 CID | | 370 | 370 | CID278 | 2350 South Grand CID | | 457 | 457 | | | | |
| CID318 | 51st & Oak CID | 403,260 | 4,615 | 407,875 | CID466 | 4325 Butler Hill Road CID | | 1,213 | 1,213 | | | | |
| CID064 | 58 Highway Regional Market CID | 161,861 | 3,160 | 165,021 | CID253 | 4840 CID | 176,454 | 18,001 | 194,455 | | | | |
| CID054 | 63 Bypass CID | 74,053 | 2,920 | 76,973 | CID257 | 5050 Main CID | 43,630 | 1,020 | 44,650 | | | | |
| CID307 | 76 Entertainment CID | 5,373,944 | 107,150 | 5,481,094 | CID427 | 7730 Bonhomme CID | 153,497 | 1,986 | 155,483 | | | | |
| CID389 | 89th and State Line CID | | | 0 | CID073 | 8750 Manchester Road CID | 60,305 | 3,446 | 63,751 | | | | |
| CID205 | 210 Highway CID | 126,894 | | 126,894 | CID292 | 10100 Watson Road CID | | | | | | | |
| CID322 | 211th Street CID | 4,758 | | 4,758 | CID220 | 10700 Pear Tree Lane CID | | 2,442 | 2,442 | | | | |
| CID221 | 212 S. Grand CID | 70,616 | 7,970 | 78,586 | CID482 | 10895 West Florissant DIC | | 174 | 174 | | | | |
| CID355 | 501 Olive Community Improvement District | 15,930 | 322 | 16,252 | CID269 | Adie/St. Charles Rock Road CID | 49,471 | 1,153 | 50,624 | | | | |
| CID384 | 501 South Main Street CID | 47,510 | | 47,510 | CID319 | Affton Plaza CID | 142,159 | | 142,159 | | | | |
| CID371 | 510 Rangeline CID | | | 0 | CID035 | Airport Plaza CID | 74,269 | | 74,269 | | | | |
| CID030 | 620 Market CID | 7,058 | 7,663 | 14,721 | CID446 | Ambassador Building CID | | 3,856 | 4,394 | | | | |
| CID312 | 705 Olive CID | 89,372 | 5,525 | 94,897 | CID079 | American Center CID | | 31,388 | 31,388 | | | | |
| CID367 | 740 NW Blue Parkway CID | | 217 | 217 | CID063 | Antioch Center CID | | 671,817 | 671,817 | | | | |
| CID405 | 801 Westport Road CID | 6,407 | 726 | 7,133 | CID347 | Arrowhead CID | 209,557 | 2,818 | 212,375 | | | | |
| CID128 | 840 E Taylor CID | 73,202 | 3,722 | 76,924 | CID316 | Arrowhead Centre CID | | | 0 | | | | |
| CID256 | 901 South 291 CID | | | 0 | CID360 | Auto Plaza CID | | 27,928 | 6,261 | | | | |
| CID357 | 1030 Woodcrest Terrace Drive CID | 36,641 | 5,592 | 42,232 | CID145 | Ballpark Village CID | 400,583 | 20,386 | 420,969 | | | | |
| CID129 | 1100 Washington Ave CID | | 141 | 688 | CID348 | Ballparks of the Ozarks CID | | | | | | | |

See page 98 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

| County Site Code | District | Local Sales Tax (a,b) | Local Option Use Tax (b,c,e) | Total (Memorandum Only) | County Site Code | District | Local Sales Tax (a,b) | Local Option Use Tax (b,c,e) | Total (Memorandum Only) | | | | | |
|--|---|-----------------------------|---------------------------------------|-------------------------------|------------------------|--|-----------------------------|---------------------------------------|-------------------------------|--|--|--|--|--|
| | | | | | | | | | | | | | | |
| (continued from previous page) | | | | | | | | | | | | | | |
| Community Improvement Districts (Continued) | | | | | | | | | | | | | | |
| CID335 | Baltimore Commons CID | \$ 0 | 5,830 | 5,830 | CID074 | Chambers West Florissant CID | \$ 43,898 | 386 | 44,283 | | | | | |
| CID197 | Bear Creek CID | 533,446 | | 533,446 | CID472 | Chapel Ridge CID | 359,972 | 830 | 360,803 | | | | | |
| CID310 | Beck Road & Belt Highway CID | 0 | 870 | 870 | CID187 | Cheshire Annex CID | 44,311 | 10,006 | 54,317 | | | | | |
| CID072 | Belleau CID | 117,154 | 60,840 | 177,994 | CID181 | Cheshire CID | 40,886 | 2,395 | 43,281 | | | | | |
| CID320 | Berkeley Northpark CID | 1,518 | 20,764 | 22,282 | CID231 | Chesterfield Blue Valley | 1,251,064 | 50,921 | 1,301,986 | | | | | |
| CID249 | Big Cedar CID | 100,581 | 102 | 100,683 | CID353 | Cherokee Street Community Improvement District | 284,882 | 19,524 | 304,406 | | | | | |
| CID024 | Big Spring Plaza CID | 61,125 | 17,136 | 78,262 | CID432 | Chouteau Avenue Corridor CID | 951 | 313 | 1,264 | | | | | |
| CID171 | Biltmore East CID | 127,427 | 5,753 | 133,180 | CID168 | Chouteau Crossing CID | 107,034 | 1,671 | 108,705 | | | | | |
| CID173 | Black Mountain CID | 58,775 | | 58,775 | CID443 | City Foundry CID | 318,423 | 10,134 | 328,557 | | | | | |
| CID489 | Bloomfield Crossing CID | | 134 | 134 | CID188 | City Hospital Powerhouse | | | 0 | | | | | |
| CID122 | Blue Jay Crossing CID | 206,325 | 2,205 | 208,530 | CID137 | City Hospital RPA2 PHASE 1 CID | 40,696 | 2,108 | 42,804 | | | | | |
| CID224 | Blue Parkway & Colbern Road | 13,292 | | 13,292 | CID038 | College Station CID | 29,791 | | 29,791 | | | | | |
| CID406 | Bogey Hills Plaza CID | 636,470 | | 636,470 | CID219 | Colonial Marketplace CID | 348,333 | | 348,333 | | | | | |
| CID005 | Branson Hills CID | 1,309,110 | | 1,309,110 | CID148 | Commercial St CID | 74,922 | 2,784 | 77,706 | | | | | |
| CID042 | Branson Hills Infrastructure Facilities CID | 60,186 | | 60,186 | CID185 | Cook Crossings CID | 266,008 | | 266,008 | | | | | |
| CID226 | Brentwood Blvd/Clayton Rd | | 491 | 491 | CID069 | Cozens MLK Grand CID | 43,849 | 6,623 | 50,472 | | | | | |
| CID338 | Brentwood Center N/S CID | 373,302 | | 373,302 | CID230 | Crackerneck Center CID | 81,461 | | 81,461 | | | | | |
| CID270 | Bridgeton NWP CID | 114,949 | 7,321 | 122,269 | CID395 | Creekside CID | 147,923 | | 147,923 | | | | | |
| CID097 | Bridgewood Plaza CID | 53,573 | | 53,573 | CID328 | Creekwood Commons CID | 172,701 | 3,161 | 175,862 | | | | | |
| CID487 | Brighton Creek Commons CID | | 3,661 | 3,661 | CID048 | Crestwood Square CID | 89,089 | 5,619 | 94,708 | | | | | |
| CID012 | Brookside CID | 445,307 | 18,884 | 464,191 | CID013 | Crossings CID | 104,802 | 18,142 | 122,944 | | | | | |
| CID321 | Broadway Area CID | 441,113 | | 441,113 | CID362 | Crossings at Richmond Heights CID | 130,502 | 964 | 131,467 | | | | | |
| CID040 | Broadway Hotel CID | 308,458 | 10,714 | 319,172 | CID170 | Crossroads Shopping Center CID | 143,109 | 620 | 143,728 | | | | | |
| CID015 | Bryan Road CID | 44,959 | 1,234 | 46,193 | CID388 | Crown CID | 24,266 | | 24,266 | | | | | |
| CID131 | Brywood Centre CID | 286,948 | 20,677 | 307,625 | CID162 | Crowne Plaza CID | 2,137 | | 2,137 | | | | | |
| CID294 | Business Loop CID | 288,239 | 26,720 | 314,959 | CID214 | Cupples Station Bldng 9 | | 2,623 | 2,623 | | | | | |
| CID008 | Caledonia CID | 15,549 | 10,277 | 25,826 | CID151 | CWE Business CID | 954,141 | 47,111 | 1,001,252 | | | | | |
| CID380 | Cape Dogwood CID | 67,422 | 3,102 | 70,524 | CID229 | Daniele CID | 46,515 | 386 | 46,900 | | | | | |
| CID251 | Capital Mall CID | 735,521 | 24,812 | 760,334 | CID271 | Deerbrook Marketplace CID | 106,325 | 492 | 106,817 | | | | | |
| CID274 | Carrie Ave CID | | | 0 | CID216 | Deer Creek Center CID | 353,433 | 4,791 | 358,224 | | | | | |
| CID465 | Cedar Creek CID | 82,374 | 213 | 82,587 | CID246 | Delmar/Delcrest CID | | | 0 | | | | | |

See page 98 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

| County Site Code | District | Local Sales Tax (a,b) | Local Option Use Tax (b,c,e) | Total (Memorandum Only) | County Site Code | District | Local Sales Tax (a,b) | Local Option Use Tax (b,c,e) | Total (Memorandum Only) | | | | | |
|--|----------------------------|-----------------------------|---------------------------------------|-------------------------------|------------------------|--|-----------------------------|---------------------------------------|-------------------------------|--|--|--|--|--|
| | | | | | | | | | | | | | | |
| (continued from previous page) | | | | | | | | | | | | | | |
| Community Improvement Districts (Continued) | | | | | | | | | | | | | | |
| CID401 | Dickey Bub CID | \$ | 138 | 138 | CID288 | Forsyth Associates CID | \$ | 116,521 | 116,521 | | | | | |
| CID176 | Ditzler CID | | 3,060 | 3,060 | CID273 | Forum Plaza CID | | 295,502 | 305,463 | | | | | |
| CID194 | Downtown CID | 806,549 | 28,782 | 835,331 | CID112 | Fountain Lakes Commerce Center North CID | | 38,093 | 39,997 | | | | | |
| CID457 | Downtown Blue Springs CID | 61,989 | | 61,989 | CID265 | Fountain Plaza CID | | 163,480 | 217,337 | | | | | |
| CID266 | Downtown Cape Girardeau | 266,400 | | 266,400 | CID094 | Fountains CID | | 49,689 | 49,689 | | | | | |
| CID240 | Downtown Excelsior SPGS | 52,797 | 1,753 | 54,551 | CID127 | Foxwood Village CID | | 28,520 | 28,520 | | | | | |
| CID268 | Downtown Lee's Summit CID | 584,713 | 26,008 | 610,721 | CID127 | Frankie Martins Garden CID | | 4,551 | 4,551 | | | | | |
| CID478 | Downtown Linden CID | 74 | 8,749 | 8,824 | CID358 | Franklin Street Community Improvement District CID | | 372 | 372 | | | | | |
| CID342 | Downtown Moberly CID | 108,992 | 2,325 | 111,316 | CID429 | Front Street CID | | 0 | 0 | | | | | |
| CID418 | Downtown New Haven CID | 3,844 | 736 | 4,580 | CID369 | Galaxy West CID | | 8,365 | 8,365 | | | | | |
| CID051 | Downtown Springfield CID | 444,383 | 18,125 | 462,509 | CID435 | Galloway CID | | 46,527 | 51,282 | | | | | |
| CID238 | Eagles Landing CID | 159,471 | 5,992 | 165,464 | CID110 | Georgian Square CID | | 77,824 | 79,679 | | | | | |
| CID192 | East Ashland Plaza CID | 26,266 | 6,166 | 32,432 | CID361 | Glenstone Marketplace CID | | 218,496 | 226,190 | | | | | |
| CID093 | East Hills CID | 352,054 | 23,135 | 375,189 | CID191 | Grain Valley Marketplace | | 414,167 | 424,932 | | | | | |
| CID471 | East Lathrop CID | 49,561 | 1,514 | 51,075 | CID480 | Grain Valley Mercado CID | | 12,173 | 16,975 | | | | | |
| CID476 | East Main CID | 5,907 | | 5,907 | CID340 | Grand Center Area Two CID | | 18,170 | 18,452 | | | | | |
| CID023 | East Main & Highway 47 CID | 99,224 | 6,907 | 106,130 | CID016 | Grandview Crossing CID | | 126,449 | 156,494 | | | | | |
| CID247 | East Osage CID | 387 | 23 | 410 | CID419 | Grandview Gateway Shops CID | | 34,990 | 35,333 | | | | | |
| CID311 | Edgewood Farms CID | 163,694 | 9,315 | 173,009 | CID385 | Grandview Village CID | | 38,672 | 38,947 | | | | | |
| CID402 | Electric Park CID | 58,557 | 21,663 | 80,220 | CID243 | Grant Center CID | | 45,067 | 46,722 | | | | | |
| CID283 | Ellisville Marketplace | 138,769 | 4,139 | 142,908 | CID343 | Green Trails CID | | 52,484 | 52,484 | | | | | |
| CID208 | Ellsinore Herren Ave CID | 5,662 | | 5,662 | CID182 | Greenview CID | | 31,623 | 31,623 | | | | | |
| CID041 | Elm and 370 CID | 47,782 | 36,103 | 83,885 | CID102 | Grove CID | | 405,992 | 434,007 | | | | | |
| CID474 | Elm Street Corridor CID | 39,483 | | 39,483 | CID138 | Hadley Dean Building CID | | 0 | 0 | | | | | |
| CID186 | Elms Hotel CID | 118,288 | | 118,288 | CID279 | Hadley Township South 2 CID | | 245,807 | 245,807 | | | | | |
| CID425 | Englewood CID | 41,420 | 4,769 | 46,190 | CID183 | Hail Ridge CID | | 0 | 0 | | | | | |
| CID412 | EQH Market Street CID | | | 0 | CID259 | Hampton/Berthold CID | | 44,579 | 45,057 | | | | | |
| CID263 | Euclid South CID | 541,486 | 34,560 | 576,046 | CID107 | Hayti Ventures CID | | 1,699 | 1,932 | | | | | |
| CID027 | Eureka Pointe CID | 45,791 | | 45,791 | CID082 | Hazelwood Commerce Center CID | | 147,851 | 194,985 | | | | | |
| CID417 | Fairfield Inn CID | | | 0 | CID431 | Hazelwood Powerplex CID | | 195,651 | 200,009 | | | | | |
| CID373 | Fall Creek CID | 130,401 | 853 | 131,254 | CID464 | HIE Richmaond Center CID | | 218 | 218 | | | | | |
| CID180 | Flintlock Plaza CID | 154,045 | 6,320 | 160,365 | CID202 | High Ridge Commons CID | | 1,130,455 | 1,130,455 | | | | | |
| CID165 | Flintlock Shoppes CID | 418,832 | 14,144 | 432,976 | CID190 | Highlandville CID | | 22,477 | 22,477 | | | | | |
| CID134 | Flori Drive CID | 79,583 | 4,589 | 84,172 | CID277 | Highway 50 & Todd George CID | | 199,667 | 201,692 | | | | | |
| CID475 | Forest Park TOD CID | | | 7,392 | CID336 | Highway 58 and Dean Avenue CID | | 66,340 | 279,939 | | | | | |

See page 98 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

| County Site Code | District | Local Sales Tax (a,b) | Local Option Use Tax (b,c,e) | Total (Memorandum Only) | County Site Code | District | Local Sales Tax (a,b) | Local Option Use Tax (b,c,e) | Total (Memorandum Only) | | | | | |
|--|--|-----------------------------|---------------------------------------|-------------------------------|------------------------|------------------------------------|-----------------------------|---------------------------------------|-------------------------------|--|--|--|--|--|
| | | | | | | | | | | | | | | |
| (continued from previous page) | | | | | | | | | | | | | | |
| Community Improvement Districts (Continued) | | | | | | | | | | | | | | |
| CID327 | Highway 61 CID | 68,615 | 3,638 | 72,253 | CID103 | Lacledes Landing CID | 66,295 | 5,359 | 71,654 | | | | | |
| CID055 | Highway 100 CID | 19 | 9,657 | 9,676 | CID306 | Lafayette Center CID | 341,847 | | 341,847 | | | | | |
| CID207 | Highway 166 CID | 34,642 | | 34,642 | CID014 | Lake Lotawana CID | 11,471 | 15,337 | 26,808 | | | | | |
| CID067 | Highway 350 CID | 654,365 | 15,871 | 670,236 | CID114 | Landing Mall CID | 68,174 | 10,603 | 78,777 | | | | | |
| CID163 | Highway J and 17th Street CID | 23,367 | | 23,367 | CID172 | Landing River Center CID | | | 0 | | | | | |
| CID052 | Hilltop CID | 967,378 | | 967,378 | CID092 | Langford Plaza CID | 53,372 | 16,541 | 69,913 | | | | | |
| CID297 | Hilltop Village Center CID | 114,049 | 9,059 | 123,108 | CID155 | Laurel CID | 64,593 | 26,711 | 91,305 | | | | | |
| CID026 | Historic Downtown Branson CID | 687,904 | 6,628 | 694,532 | CID109 | Lebanon Marketplace CID | 59,993 | | 59,993 | | | | | |
| CID454 | Historic Downtown Fayette Commercial CID | 156,700 | 5,608 | 162,308 | CID245 | Leerjak CID | 16,386 | 230 | 16,616 | | | | | |
| CID309 | Historic Downtown Liberty Commercial CID | 122,434 | | 122,434 | CID276 | Lemay CID | 168,528 | | 168,528 | | | | | |
| CID444 | Historic Kansas City Club CID | 161,626 | 5,343 | 166,969 | CID209 | Liberty Commons St. Robert CID | 127,058 | | 127,058 | | | | | |
| CID282 | Hope Valley CID | 174,674 | 24,929 | 199,603 | CID286 | Liberty Commons Liberty CID | 559,662 | 12,645 | 572,307 | | | | | |
| CID075 | I-470 CID | 577,709 | | 577,709 | CID166 | Liberty Corners CID | 278,952 | 178 | 279,130 | | | | | |
| CID043 | Imperial Main CID | | | 0 | CID438 | Liberty Parkway Plaza CID | 43,896 | 3,392 | 47,287 | | | | | |
| CID227 | Independence Avenue CID | 1,267,427 | 27,207 | 1,294,633 | CID049 | Liberty Triangle CID | 163 | 446 | 609 | | | | | |
| CID086 | Independence Event Center CID | 9,028,178 | | 9,028,178 | CID077 | Liberty Tri Shop Center CID | 208,428 | 10,773 | 219,201 | | | | | |
| CID473 | Independence Square CID | 98,636 | | 98,636 | CID031 | Lincoln Crossing CID | 176,361 | 17,111 | 193,472 | | | | | |
| CID332 | Intercontinental CID | 222,574 | 7,672 | 230,246 | CID372 | Lind Litz CID | 245,813 | 2,289 | 248,102 | | | | | |
| CID411 | Interstate 70 and Blue Ridge Cutoff CID | | 23 | 23 | CID479 | Linden Block 25 CID | 74 | 8,749 | 8,824 | | | | | |
| CID032 | James River Commons CID | 1,873,040 | 20,422 | 1,893,463 | CID481 | Linwood Square Shopping Center CID | 39,611 | 601 | 40,212 | | | | | |
| CID149 | Jennings Station Road CID | | | 0 | CID383 | Linwood Shopping Center CID | 116,411 | 3,218 | 119,629 | | | | | |
| CID096 | Jeter Farm CID | 118 | 633 | 750 | CID045 | Logan Estates CID | | 7,380 | 7,380 | | | | | |
| CID404 | Junction CID | 44,542 | | 44,542 | CID039 | Loughborough Commons CID | 698,592 | | 698,592 | | | | | |
| CID455 | Kansas and Kearney CID | | 2,043 | 2,043 | CID393 | Mackenzie Pointe Center CID | 453,719 | | 453,719 | | | | | |
| CID366 | Kansas City Convention Center Headquarters Hotel CID | 480,476 | | 480,476 | CID252 | Magnolia CID | 71,678 | | 71,678 | | | | | |
| CID006 | Kansas City International Airport CID | 947,986 | 550,646 | 1,498,632 | CID078 | Manchester Ballas CID | 2,074,092 | 57,921 | 2,132,013 | | | | | |
| CID062 | Kearney West Side CID | 72,419 | | 72,419 | CID281 | Manchester Lindbergh SE CID | | 141 | 141 | | | | | |
| CID241 | Kelly Town Plaza CID | 13,153 | 16,692 | 29,845 | CID117 | Maple Valley Plaza CID | 101,374 | 14,873 | 116,247 | | | | | |
| CID242 | Kenrick Plaza CID | 649,247 | 5,170 | 654,418 | CID284 | Market at McKnight CID | 154,595 | 4,887 | 159,482 | | | | | |
| CID341 | Kirkwood Square CID | \$ | | 601 | CID424 | Marketplace 152 CID | 71,391 | | 71,391 | | | | | |

See page 98 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

| County Site Code | District | Local Sales Tax (a,b) | | | Local Option Use Tax (b,c,e) | | | Total (Memorandum Only) | District | Local Sales Tax (a,b) | | | Local Option Use Tax (b,c,e) | | | Total (Memorandum Only) | | | | | | | | | | | | | |
|--|--|-----------------------------|-----------|--------|---------------------------------------|-----------|--------|--------------------------------|----------|-----------------------------|--|--------|---------------------------------------|---------|--|-------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (continued from previous page) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Community Improvement Districts (Continued) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CID334 | Marketplace Shopping Center CID | \$ | 47,039 | | | 47,039 | CID313 | Northpark Lane CID | | 904,818 | | 52,169 | | 956,987 | | | | | | | | | | | | | | | |
| CID460 | Markets at Olive CID | | 776,696 | 16,427 | | 793,123 | CID046 | Northwest Area CID | | 83,666 | | 1,818 | | 85,484 | | | | | | | | | | | | | | | |
| CID495 | Marriott Lane CID | | 8,994 | | 1,592 | 10,585 | CID215 | Oak Barry CID | | 442,664 | | 3,641 | | 446,306 | | | | | | | | | | | | | | | |
| CID010 | Martin City CID | | 443,452 | 20,894 | | 464,347 | CID250 | Oaks at Woods Chapel CID | | 64,205 | | 7,028 | | 71,234 | | | | | | | | | | | | | | | |
| CID235 | Mary Mart CID | | 28,373 | | 5,813 | 34,185 | CID300 | O'Fallon Retail Walk CID | | 332,974 | | 29,042 | | 362,015 | | | | | | | | | | | | | | | |
| CID084 | Mayfair Plaza CID | | 48,761 | 16,368 | | 65,130 | CID211 | OHM Woodson Terrace Commu | | 29,052 | | 4,480 | | 33,532 | | | | | | | | | | | | | | | |
| CID196 | McCroskey Street CID | | 64,217 | 17,059 | | 81,276 | CID303 | Old Dorsett Road CID | | 139,785 | | 18,646 | | 158,430 | | | | | | | | | | | | | | | |
| CID167 | McNutt Road Corridor CID | | 645,539 | | | 645,539 | CID200 | Old Foundation CID | | 87,310 | | 12,723 | | 100,033 | | | | | | | | | | | | | | | |
| CID264 | Meadowbrook Village CID | | 74,044 | 1,532 | | 75,576 | CID125 | Old Town Cottleville CID | | 268,692 | | 21,182 | | 289,874 | | | | | | | | | | | | | | | |
| CID203 | Metro N Square And Common | | 198,080 | 6,767 | | 204,847 | CID467 | Olivette Gateway CID | | 61,930 | | 23,647 | | 85,577 | | | | | | | | | | | | | | | |
| CID370 | Metro North Crossing CID | | 189,458 | 12,925 | | 202,383 | CID497 | Osage Beach Commons CID | | | | 1,594 | | 1,594 | | | | | | | | | | | | | | | |
| CID099 | Midwest Plaza CID | | 24,136 | | | 24,136 | CID100 | Osage Commercial Area CID | | 235,932 | | 5,322 | | 241,254 | | | | | | | | | | | | | | | |
| CID050 | Miner Gateway CID | | 58,899 | 13,299 | | 72,198 | CID468 | Overland Plaza CID | | 60,488 | | 8,821 | | 69,309 | | | | | | | | | | | | | | | |
| CID302 | Mineral Area CID | | 176,834 | 4,114 | | 180,948 | CID308 | Ozark Hills CID | | | | 865 | | 865 | | | | | | | | | | | | | | | |
| CID326 | Missouri Bottom Road CID | | 61,402 | 3,181 | | 64,583 | CID234 | Ozora CID | | | | 0 | | 0 | | | | | | | | | | | | | | | |
| CID179 | Moberly Crossings CID | | 34,824 | 7,308 | | 42,132 | CID098 | Paddock Forest CID | | 72,185 | | 3,485 | | 75,670 | | | | | | | | | | | | | | | |
| CID293 | Monett Marketplace CID | | 52,356 | | | 52,356 | CID213 | Park Pacific CID | | 21,695 | | 325 | | 22,020 | | | | | | | | | | | | | | | |
| CID044 | Mountain Farm CID | | | 16,935 | | 16,935 | CID374 | Parkville Market Place CID | | | | 0 | | 0 | | | | | | | | | | | | | | | |
| CID453 | MSP CID | | | 11,787 | | 11,787 | CID375 | Parkville Market Place 2 CID | | | | 0 | | 0 | | | | | | | | | | | | | | | |
| CID399 | New Longview CID | | 121,930 | 6,302 | | 128,232 | CID033 | Parkville Old Towne Market CID | | 119,431 | | 7,191 | | 126,621 | | | | | | | | | | | | | | | |
| CID222 | NWP CID | | 376,362 | 5,384 | | 381,746 | CID057 | Peachtree CID | | 58,125 | | 10,683 | | 68,809 | | | | | | | | | | | | | | | |
| CID299 | Noland Fashion Square CID | | 81,063 | 16,503 | | 97,566 | CID195 | Peach Tree CID | | 61,511 | | | | 61,511 | | | | | | | | | | | | | | | |
| CID275 | Noland Road CID | | 1,938,422 | | | 1,938,422 | CID451 | Peculiar Main Street CID | | | | 1,486 | | 1,486 | | | | | | | | | | | | | | | |
| CID498 | Noland South Shopping Center CID | | 93,782 | | | 93,782 | CID002 | Performing Arts CID | | 316,921 | | 36,239 | | 353,160 | | | | | | | | | | | | | | | |
| CID120 | North 763 CID | | 45,337 | | | 45,337 | CID433 | Perry Plaza CID | | 48,937 | | 6,181 | | 55,119 | | | | | | | | | | | | | | | |
| CID337 | North Baltimore Street CID | | 219,668 | | | 219,668 | CID352 | Pershing and Grand CID | | 593,559 | | 30,800 | | 624,358 | | | | | | | | | | | | | | | |
| CID414 | North Blue Springs CID | | | 3,309 | | 3,309 | CID060 | Phoenix Center I CID | | 439,282 | | 4,908 | | 444,190 | | | | | | | | | | | | | | | |
| CID223 | North Broadway Carrie CID | | 81,073 | 2,467 | | 83,540 | CID065 | Phoenix Center II CID | | 624,655 | | | | 624,655 | | | | | | | | | | | | | | | |
| CID198 | North County Festival Square | | 225,435 | 4,537 | | 229,972 | CID439 | Pioneer Center CID | | | | 685 | | 685 | | | | | | | | | | | | | | | |
| CID408 | North Kansas City Destination Developers CID | | 66,527 | 6,758 | | 73,285 | CID458 | Pioneer Plaza CID | | 142,434 | | 3,754 | | 146,188 | | | | | | | | | | | | | | | |
| CID076 | North Oak Village CID | | 429,538 | 13,088 | | 442,625 | CID365 | Pine Tree CID | | 167,049 | | | | 167,049 | | | | | | | | | | | | | | | |
| CID059 | North Oaks Plaza Shopping Center CID | | 106,486 | 2,175 | | 108,661 | CID088 | Platte City Market CID | | | | 1,317 | | 1,317 | | | | | | | | | | | | | | | |
| CID413 | Northeast Hampton I-44 CID | | 32,270 | 11,904 | | 44,174 | CID136 | Plattner CID | | 22,501 | | | | 22,501 | | | | | | | | | | | | | | | |
| CID346 | North Haven Center CID | | | 1,963 | | 1,963 | CID066 | Plaza at Noah's Ark CID | | 743,286 | | 9,696 | | 752,983 | | | | | | | | | | | | | | | |
| CID147 | Northmoor Associates CID | \$ | 25,152 | 4,158 | | 29,310 | CID225 | Plaza East CID | | 132,107 | | 2,520 | | 134,627 | | | | | | | | | | | | | | | |

See page 98 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

| County Site Code | District | Local Sales Tax (a,b) | Local Option Use Tax (b,c,e) | Total (Memorandum Only) | | District | Local Sales Tax (a,b) | Local Option Use Tax (b,c,e) | Total (Memorandum Only) | |
|--|--------------------------------------|--------------------------------|---------------------------------------|-------------------------------|--------|---|-----------------------------|---------------------------------------|-------------------------------|--|
| | | (continued from previous page) | | | | | | | | |
| Community Improvement Districts (Continued) | | | | | | | | | | |
| CID034 | Plaza on Blvd Jennings CID | 167,712 | 2,547 | 170,259 | CID403 | Soulard CID | 702,998 | 35,447 | 738,445 | |
| CID164 | Railway Exchange Building CID | | | 0 | CID153 | South 63 Corridor CID | 76,961 | | 76,961 | |
| CID047 | Raintree 150 Center CID | 99,363 | | 99,363 | CID017 | South 160 CID | 259,827 | | 259,827 | |
| CID351 | Ramseur Farm CID | | 965 | 965 | CID423 | South Bristol Center CID | | 0 | 0 | |
| CID217 | Raymore Galleria CID | 104,548 | | 104,548 | CID036 | South Grand CID | 153,039 | 7,231 | 160,270 | |
| CID178 | Raytown Crossing Center CID | 95,050 | 347 | 95,397 | CID272 | South Highway 67 CID | | 0 | 0 | |
| CID104 | Raytown Square CID | 182,452 | 2,542 | 184,994 | CID426 | South Ridge CID | | 16,519 | 16,519 | |
| CID105 | Red Bridge CID | | | 0 | CID258 | Southdale Center CID | 151,001 | 9,954 | 160,956 | |
| CID305 | Red Bridge Shopping Center CID | 161,502 | 1,947 | 163,448 | CID126 | Southern Hills CID | 1,364,585 | 10,390 | 1,374,975 | |
| CID007 | Residence Inn Downtown/St. Louis CID | 50,642 | 34,291 | 84,932 | CID445 | Southside Plaza CID | 20,144 | 485 | 20,629 | |
| CID022 | Richardson Crossing CID | 41,839 | 1,681 | 43,520 | CID091 | Southtowne CID | 385,402 | 7,022 | 392,424 | |
| CID484 | Ridge at Ward Branch CID | | 1,686 | 1,686 | CID456 | Southview Commerce Center CID | 462,118 | 3,567 | 465,685 | |
| CID261 | Ridgecrest CID | 35,911 | 34,698 | 70,610 | CID011 | Springdale CID | 42,397 | 21,783 | 64,180 | |
| CID295 | Ritter Plaza CID | 71,840 | 1,933 | 73,773 | CID330 | Springfield Plaza CID | 149,460 | 3,426 | 152,887 | |
| CID135 | Riverfront Hotel CID | 476,553 | 718 | 477,271 | CID009 | St. Charles Riverfront CID | 273,845 | 70,480 | 344,325 | |
| CID315 | Riverside Gateway Crossing | 144,402 | 7,378 | 151,780 | CID237 | St. Charles Rock Road CID | 197,992 | 6,675 | 204,667 | |
| CID447 | Riverside Horizons CID | | 104,053 | 104,053 | CID193 | St. Joseph Downtown CID | 87,926 | | 87,926 | |
| CID450 | Riverside Red X CID | 276,317 | 11,796 | 288,112 | CID262 | St. Louis Convention Center Hotel 3 CID | 468,585 | | 468,585 | |
| CID095 | Rogers Plaza CID | 191,000 | 315 | 191,315 | CID376 | St. Louis Ice Center CID | 570,089 | | 570,089 | |
| CID440 | Romanelli Shops CID | 86,243 | 220 | 86,463 | CID397 | St. Marys Hospital CID | 86,816 | 1,667 | 88,483 | |
| CID169 | Rt. 141 Marshall Road CID | | 29 | 29 | CID296 | St. Peters Hotel CID | | 254 | 254 | |
| CID070 | Sappington Square CID | | | 0 | CID317 | State Line Shopping Center CID | 115,179 | 2,263 | 117,442 | |
| CID290 | SC2 Development District Inc. CID | 20,462 | | 20,462 | CID218 | Stateline CID | | 0 | 0 | |
| CID491 | SF Sports CID | | 1,905 | 1,905 | CID025 | Stoneybrooke CID | 309,084 | 9,234 | 318,318 | |
| CID398 | Shawneetown Acres CID | 34,822 | 481 | 35,303 | CID118 | Strafford Plaza CID | 18,738 | | 18,738 | |
| CID248 | Shoppes at Kearney CID | 495,405 | 13,398 | 508,804 | CID392 | Streets of West Pryor CID | 341,599 | 6,386 | 347,985 | |
| CID394 | Shoppes at Warrenton CID | 216,690 | 1,164 | 217,854 | CID115 | SueMandy Drive 1 CID | | 0 | 0 | |
| CID339 | Shoppes of Mid Rivers CID | 795,434 | 7,145 | 802,579 | CID116 | SueMandy Drive 2 CID | 234,499 | 4,442 | 238,940 | |
| CID494 | Shoppes at Sunset Hills CID | | 1,632 | 1,632 | CID087 | SueMandy Mid Rivers CID | 666,920 | 44,046 | 710,967 | |
| CID058 | Shops on Blue Parkway CID | 134,472 | 7,180 | 141,653 | CID236 | Susquehanna East Shopping Center CID | 26,160 | | 26,160 | |
| CID175 | Shops at James River CID | 110,927 | | 110,927 | CID111 | Sullivan Marketplace CID | 44,286 | 2,989 | 47,275 | |
| CID113 | Skelly CID | 61,989 | 12,390 | 74,379 | CID407 | Summit Fair CID | 779,248 | | 779,248 | |
| CID422 | Smithville Commons CID | 389,686 | 6,354 | 396,040 | CID386 | Summit Orchards CID | 377,082 | 3,778 | 380,860 | |
| CID463 | Soccer Stadium CID | | | 12,752 | CID386 | Sunnen Station CID | 52,907 | 1,256 | 54,163 | |
| CID090 | Soda Fountain Square CID | 21,254 | 5,820 | 27,075 | CID232 | Sunrise Beach Market Center CID | 161,104 | | 161,104 | |

See page 98 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE TAX
DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

| County Site Code | District | Local Sales Tax (a,b) | Local Option Use Tax (b,c,e) | Total (Memorandum Only) | | District | Local Sales Tax (a,b) | Local Option Use Tax (b,c,e) | Total (Memorandum Only) | | | | | |
|--|----------------------------------|-----------------------------|---------------------------------------|-------------------------------|--------|---|-----------------------------|---------------------------------------|-------------------------------|--|--|--|--|--|
| | | | | | | | | | | | | | | |
| (continued from previous page) | | | | | | | | | | | | | | |
| Community Improvement Districts (Continued) | | | | | | | | | | | | | | |
| CID089 | Sunrise Farms CID | 379 | 2,339 | 2,719 | CID021 | Victoria Crossings CID | 8,319 | 7,338 | 15,658 | | | | | |
| CID382 | Sunset Plaza CID | 31,376 | 158 | 31,533 | CID177 | Viking Conference Center CID | 128,887 | 4,055 | 132,942 | | | | | |
| CID344 | Sycamore Street CID | | 182 | 182 | CID377 | Village of Grain Valley CID | | 0 | | | | | | |
| CID144 | Syndicate Trust CID | 3,295 | 2,304 | 5,599 | CID415 | Village Square CID | 16,160 | 7,658 | 23,818 | | | | | |
| CID400 | TCMH CID | 134,886 | | 134,886 | CID280 | Villages CID | 275,931 | 4,815 | 280,746 | | | | | |
| CID210 | Telegraph Crossing North | 68,102 | 29,893 | 97,996 | CID206 | Vintage Plaza CID | 204,042 | 1,177 | 205,219 | | | | | |
| CID255 | The Commons CID | 89,012 | | 89,012 | CID119 | Waldo CID | 726,726 | 31,143 | 757,869 | | | | | |
| CID379 | The Crossing CID | | 65 | 65 | CID146 | Waterbury Storm Water CID | 1,428 | 43 | 1,471 | | | | | |
| CID287 | Tiffany Landing CID | 27,313 | 703 | 28,016 | CID390 | Ward Parkway Plaza CID | | 177 | 177 | | | | | |
| CID500 | Tiffany Square East CID | | 201 | 201 | CID184 | Ward Parkway Shop Center CID | 1,881,318 | 106,275 | 1,987,593 | | | | | |
| CID020 | Tori Pines Commons CID | 4,977 | 14,003 | 18,980 | CID368 | Warrenton Commons CID | 136,563 | 5,483 | 142,046 | | | | | |
| CID152 | Town and Country Village CID | 42,894 | 6,862 | 49,756 | CID018 | Watson-Laclede Station Road CID | 62,699 | | 62,699 | | | | | |
| CID083 | Town Plaza CID | 232,392 | 10,932 | 243,324 | CID461 | Watson Plaza CID | 194,702 | 1,875 | 196,577 | | | | | |
| CID228 | Troost Avenue CID | 307,944 | 8,522 | 316,467 | CID314 | Watts Mill CID | 105,781 | 40,123 | 145,904 | | | | | |
| CID244 | Truman's Marketplace CID | 431,365 | | 431,365 | CID409 | Wentzville Bend CID | 35,131 | 10,308 | 45,438 | | | | | |
| CID106 | Truman Road CID | 139,563 | 7,567 | 147,131 | CID019 | Wentzville Bluffs CID | 213,092 | 2,347 | 215,439 | | | | | |
| CID085 | Truman Village CID | 509 | 7,330 | 7,839 | CID410 | Wentzville Parkway Regional CID | 5,603,531 | 175,145 | 5,778,676 | | | | | |
| CID363 | Tucker and Cass CID | | 31 | 31 | CID239 | West Clay Extension CID | 499,790 | | 499,790 | | | | | |
| CID298 | Tuscany Village Project 1 | 55,117 | 2,701 | 57,818 | CID291 | West Pearce CID | | 0 | | | | | | |
| CID201 | Twin City Mall CID | 149,679 | | 149,679 | CID156 | Westgate CID | 69,918 | | 69,918 | | | | | |
| CID354 | Twin Creeks Center CID | 416,509 | | 416,509 | CID004 | Westport CID | 1,052,338 | 33,110 | 1,085,448 | | | | | |
| CID448 | Twin Creeks Village West CID | | 13,954 | 13,954 | CID301 | Westport Plaza 1 CID | 334,920 | 113,484 | 448,404 | | | | | |
| CID304 | TXRH CID | 58,145 | 560 | 58,704 | CID364 | Westport Plaza II CID | 474,703 | 459 | 475,163 | | | | | |
| CID436 | US 36 and Bob F Griffin Road CID | 195,291 | 7,080 | 202,371 | CID324 | White Oak CID | 428,171 | 12,893 | 441,064 | | | | | |
| CID053 | Union CID | | 3,214 | 3,214 | CID154 | Wilson Creek Market Place CID | 1,971 | 11,360 | 13,330 | | | | | |
| CID233 | Union Station CID | 753,292 | 5,598 | 758,890 | CID108 | Windsor Place CID | 64,319 | 789 | 65,108 | | | | | |
| CID329 | Uptown CID | 83,957 | 2,060 | 86,017 | CID391 | Wornall Village CID | 123,713 | 17,953 | 141,667 | | | | | |
| CID381 | Valley View CID | | 2,647 | 2,647 | CID356 | Y Belton Two Community Improvement District | | 0 | | | | | | |
| CID124 | Veteran's Memorial Parkway CID | 54,296 | 2,240 | 56,535 | CID199 | Y Highway Market Place | 271,052 | 9,671 | 280,723 | | | | | |
| CID068 | Viaduct Commercial Area CID | | | 0 | CID056 | Zumbelh Road/Hwy 94 CID | 43,408 | 20,971 | 64,379 | | | | | |

See page 98 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

| County Site Code | District (continued from previous page) | Local Sales Tax (a,b) | Local Option Use Tax (b,c,e) | Total (Memorandum Only) | District | Local Sales Tax (a,b) | Local Option Use Tax (b,c,e) | Total (Memorandum Only) |
|--|---|-----------------------------|---------------------------------------|-------------------------------|----------|--|---------------------------------------|-------------------------------|
| | | | | | | | | |
| Community Improvement Districts (Continued) | | | | | | | | |
| CID496 | Zumbel Rd CID | 2,085 | 2,085 | | PID2 | Kansas City, MO District 1 PID | \$ 42,436 | 6,973 49,409 |
| | | | | | PID3 | Kansas City, MO District 2 PID | 42,005 | 49,955 91,960 |
| | | | | | PID4 | Kansas City MO District 3 PID | 87,001 | 2,600 89,601 |
| | | | | | PID5 | Kansas City MO District 4 PID | 38,017 | 9,083 47,099 |
| | | | | | PID1 | Kansas City MO District 5 PID | 0 | 1,266 1,266 |
| | | | | | | Kansas City MO District 7 PID | 0 | 101 101 |
| | | | | | | St. Louis County PID | 126,396 | |
| | | | | | | | | 126,396 |
| | Total Community Improvement Districts (Total Memoandum Only) | \$ 102,223,981 | 4,213,263 | 106,437,245 | | Total Port Improvement Districts: (Total Memorandum Only) | \$ 335,855 | 69,977 |
| | | 102,223,981 | | 106,437,245 | | | | |
| | | 0 | | 0 | | | | |
| Port Improvement Districts | | | | | | | | |
| | | | | | | District Totals by Tax Type: (Totals Memorandum Only) | | |
| | | | | | | Local Sales Tax: | \$ 375,657,838 | |
| | | | | | | Local Option Use Tax: | 4,283,239.94 | |
| | | | | | | County Stock Tax: | 13,273,107 | |
| | | | | | | District Totals: | \$ 393,214,185 | |
| | | | | | | | | |
| | | | | | | | | 0 |

(a) See page 16 for a description of local sales tax.

(b) The total of tax distributions to counties, cities, and other local political subdivisions shown on the respective summaries will not equal tax collections of a one to twelve month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/_driver and motor fuel fees that are not included in the tax collection schedules.

(c) See page 16 for a description of local option use tax.

(d) See page 10 for a description of county stock insurance included in the Financial Institutions Tax Fund description.

(e) To preserve confidentiality, amounts are not reported because there are less than six taxpayers in the district.

Missouri Department of Revenue

Budgetary and Expenditure Comparison Schedules

Fiscal Year Ended June 30, 2023

The following schedules provide original and final appropriations and a comparison to actual expenditures. Also included are comparative Department expenditures by fund, budget subclass, division, and program specific distributions.



DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2023 AND 2022

| | (in thousands of dollars) | | | | | (in thousands of dollars) | | | | |
|--|---------------------------|---------------------|--------------------|--------------------|-----------------|---------------------------|---------------------|--------------------|--------------------|-----------------|
| | 2023 | | | | | 2022 | | | | |
| | Original Appropriation | Final Appropriation | Governor's Reserve | Actual Expenditure | Lapsed Balances | Original Appropriation | Final Appropriation | Governor's Reserve | Actual Expenditure | Lapsed Balances |
| GENERAL FUND (0101) | | | | | | | | | | |
| Personal Service | \$ 35,250 | 35,250 | 1,057 | 31,286 | 2,907 | 32,654 | 34,055 | 969 | 29,219 | 3,867 |
| Expense and Equipment | 10,977 | 10,977 | 329 | 8,928 | 1,720 | 4,889 | 5,322 | 147 | 2,773 | 2,402 |
| Postage | 4,468 | 4,763 | 134 | 5,029 | -400 | 4,195 | 4,195 | 126 | 6,432 | -2,363 |
| Tax Integrated System | 7,500 | 7,500 | | 7,292 | 208 | 7,500 | 7,500 | | 6,990 | 510 |
| County Stock Insurance | 136 | 136 | | 76 | 60 | 136 | 136 | | 79 | 57 |
| Debt Offset Tax Credits | 150 | 300 | | 194 | 106 | 150 | 150 | | 141 | 9 |
| Emblem Use Fee Distribution | 34 | 34 | | 19 | 15 | 34 | 34 | | 19 | 15 |
| Fees to Counties and Collection Agency Fees | 2,900 | 2,900 | | 1,401 | 1,499 | 3,100 | 3,100 | | 2,215 | 885 |
| Payment of Dues to the Multistate Tax Commission | 212 | 212 | 6 | 206 | 0 | 212 | 212 | 6 | 206 | 0 |
| Payment of Fees to Counties for Liens | 200 | 200 | | 27 | 173 | | | | | 0 |
| Refunds for Overpayment of Tax | 1,684,000 | 1,684,000 | | 1,593,581 | 90,419 | 1,684,000 | 1,684,000 | | 1,336,569 | 347,431 |
| Rolling Stock Tax Credit | 200 | 200 | 6 | 0 | 194 | | | | | 0 |
| General Fund Total | \$ 1,746,027 | 1,746,472 | 1,532 | 1,648,039 | 96,901 | 1,736,870 | 1,738,704 | 1,248 | 1,384,643 | 352,813 |
| CHILD ENFORCEMENT COLLECTIONS FUND (0169) | | | | | | | | | | |
| Personal Service | \$ 31 | 31 | | 21 | 10 | 28 | 28 | | 11 | 17 |
| Expense and Equipment | 1,463 | 1,463 | | 922 | 541 | 1,463 | 1,463 | | 943 | 520 |
| Child Enforcement Collections Fund Total | \$ 1,494 | 1,494 | 0 | 943 | 551 | 1,491 | 1,491 | 0 | 954 | 537 |
| CONSERVATION COMMISSION FUND (0609) | | | | | | | | | | |
| Personal Service | \$ 715 | 715 | | 652 | 63 | 616 | 616 | | 584 | 32 |
| Expense and Equipment | 8 | 8 | | 1 | 7 | 8 | 8 | | 3 | 5 |
| Postage | 1 | 1 | | 1 | 0 | 1 | 1 | | 1 | 0 |
| Conservation Commission Fund Total | \$ 724 | 724 | 0 | 654 | 70 | 625 | 625 | 0 | 588 | 37 |
| DEBT OFFSET ESCROW (0753) | | | | | | | | | | |
| Debt Offset Refunds | \$ 1,339 | 1,339 | | 1,037 | 302 | 1,339 | 1,339 | | 580 | 759 |
| Debt Offset Escrow Fund Total | \$ 1,339 | 1,339 | 0 | 1,037 | 302 | 1,339 | 1,339 | 0 | 580 | 759 |

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2023 AND 2022

| | (in thousands of dollars) | | | | | (in thousands of dollars) | | | | |
|---|---------------------------|---------------------|--------------------|--------------------|-----------------|---------------------------|---------------------|--------------------|--------------------|-----------------|
| | 2023 | | | | | 2022 | | | | |
| | Original Appropriation | Final Appropriation | Governor's Reserve | Actual Expenditure | Lapsed Balances | Original Appropriation | Final Appropriation | Governor's Reserve | Actual Expenditure | Lapsed Balances |
| (continued from previous page) | | | | | | | | | | |
| DEPARTMENT OF REVENUE FEDERAL FUND (0132) | | | | | | | | | | |
| Personal Service | \$ 310 | 310 | | 132 | 178 | 288 | 296 | | 124 | 172 |
| Expense and Equipment | \$ 3,842 | 3,842 | | 1,595 | 2,247 | 3,842 | 3,842 | | 1,604 | 2,238 |
| Department of Revenue Federal Fund Total | \$ 4,152 | 4,152 | 0 | 1,727 | 2,425 | 4,130 | 4,138 | 0 | 1,728 | 2,410 |
| DEPARTMENT OF REVENUE SPECIALTY PLATE FUND (0775) | | | | | | | | | | |
| Personal Service | \$ 7 | 7 | | 7 | | 7 | 7 | | 7 | |
| Expense and Equipment | \$ 10 | 10 | | 10 | | 10 | 10 | | 10 | |
| Refunds of Specialty Plates | \$ 10 | 10 | | 10 | | 10 | 10 | | 10 | |
| Department of Revenue Specialty Plate Fund Total | \$ 27 | 27 | 0 | 0 | 27 | 27 | 27 | 0 | 0 | 27 |
| FAIR SHARE FUND (0687) | | | | | | | | | | |
| Refunds of Tobacco and Cigarette Tax | \$ 11 | 11 | | 1 | 10 | 11 | 11 | | 1 | 10 |
| Fair Share Fund Total | \$ 11 | 11 | 0 | 1 | 10 | 11 | 11 | 0 | 1 | 10 |
| FEDERAL AND OTHER FUNDS (0285, 0286, 0569, 0619) | | | | | | | | | | |
| Refunds of Taxes and Fees Credited to Federal and Other Funds | \$ 35 | 35 | | 25 | 10 | 35 | 35 | | 35 | |
| Federal and Other Funds Total | \$ 35 | 35 | 0 | 25 | 10 | 35 | 35 | 0 | 0 | 35 |

**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2023 AND 2022**

| | (in thousands of dollars) | | | | | (in thousands of dollars) | | | | |
|--|---------------------------|------------------------|-----------------------|-----------------------|--------------------|---------------------------|------------------------|-----------------------|-----------------------|--------------------|
| | 2023 | | | | | 2022 | | | | |
| | Original Appropriation | Final Appropriation | Governor's Reserve | Actual Expenditure | Lapsed Balances | Original Appropriation | Final Appropriation | Governor's Reserve | Actual Expenditure | Lapsed Balances |
| (continued from previous page) | | | | | | | | | | |
| HEALTH INITIATIVES FUND (0275) | | | | | | | | | | |
| Personal Service | \$ 64 | 64 | | 62 | 2 | 57 | 57 | 2 | 54 | 1 |
| Expense and Equipment | 4 | 4 | | 1 | 3 | 4 | 4 | 2 | 2 | 2 |
| Postage | 5 | 5 | | 5 | 0 | 5 | 5 | 5 | 5 | 0 |
| Refunds of Tobacco and Cigarette Tax | 125 | 125 | | 1 | 124 | 125 | 125 | 21 | 21 | 104 |
| Health Initiatives Fund Total | \$ 198 | 198 | 0 | 69 | 129 | 191 | 191 | 2 | 82 | 107 |
| INCOME TAX DESIGNATIONS (0428, 0429, 0494, 0700-0716, 0959) | | | | | | | | | | |
| Income Tax Designations Distributions | \$ 50 | 50 | | 32 | 18 | 26 | 26 | | 23 | 3 |
| Income Tax Designations Fund Total | \$ 50 | 50 | 0 | 32 | 18 | 26 | 26 | 0 | 23 | 3 |
| MOTOR FUEL TAX FUND (0673, 0952) | | | | | | | | | | |
| Refunds for Aviation Trust Fund | \$ 50 | 50 | | 2 | 48 | 50 | 50 | | 3 | 47 |
| Distributions of Funds Accruing to the Motor Fuel Tax Fund | 244,208 | 262,208 | | 252,088 | 10,120 | 195,000 | 215,830 | | 204,900 | 10,930 |
| Motor Fuel Tax Fund Total | \$ 244,258 | 262,258 | 0 | 252,090 | 10,168 | 195,050 | 215,880 | 0 | 204,903 | 10,977 |
| MOTOR VEHICLE COMMISSION FUND (0588) | | | | | | | | | | |
| Personal Service | \$ 745 | 745 | | 625 | 120 | 683 | 683 | | 599 | 84 |
| Expense and Equipment | 274 | 274 | | 89 | 185 | 274 | 274 | | 211 | 63 |
| Postage | 44 | 44 | | 44 | 0 | 44 | 44 | | 44 | 0 |
| Refunds of Fees Credited to Motor Vehicle Commission Fund | 5 | 5 | | 3 | 2 | 5 | 5 | | 2 | 3 |
| Motor Vehicle Commission Fund Total | \$ 1,068 | 1,068 | 0 | 761 | 307 | 1,006 | 1,006 | 0 | 856 | 150 |

**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2023 AND 2022**

| | (in thousands of dollars) | | | | | (in thousands of dollars) | | | | |
|--|----------------------------|-------------------------|-----------------------|-------------------------|--------------------|---------------------------|-------------------------|-------------------------|-----------------------|-------------------------|
| | 2023 | | | | | 2022 | | | | |
| | Original Appropriation | Final Appropriation | Governor's Reserve | Actual Expenditure | Lapsed Balances | Original Appropriation | Final Appropriation | Governor's Reserve | Actual Expenditure | Lapsed Balances |
| (continued from previous page) | | | | | | | | | | |
| PETROLEUM INSPECTION FUND (0662) | | | | | | | | | | |
| Personal Service Expense and Equipment | \$ 43 3 | 43 3 | | 37 1 | 6 2 | | 37 3 | 37 3 | 33 1 | 4 2 |
| Petroleum Inspection Fund Total | \$ 46 | 46 | 0 | 38 | 8 | 40 | 40 | 0 | 34 | 6 |
| PETROLEUM STORAGE TANK INSURANCE FUND (0585) | | | | | | | | | | |
| Personal Service Expense and Equipment | \$ 34 1 | 34 1 | | 34 1 | 0 0 | | 30 4 | 30 4 | 26 1 | 4 3 |
| Petroleum Storage Tank Insurance Fund Total | \$ 35 | 35 | 0 | 35 | 0 | 34 | 34 | 0 | 27 | 7 |
| PORT AUTHORITY AIM ZONE FUND (0583) | | | | | | | | | | |
| Port Aim Zones | \$ 500 | 2,149 | | 255 | 1,894 | | 500 | 500 | 500 | 0 |
| Petroleum Storage Tank Insurance Fund Total | \$ 500 | 2,149 | 0 | 255 | 1,894 | 500 | 500 | 0 | 500 | 0 |
| STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND (0644) | | | | | | | | | | |
| Personal Service Expense and Equipment | \$ 9,802 5,451 2,306 | 9,802 5,706 2,465 | 294 164 69 | 9,160 4,902 2,396 | 348 640 0 | | 8,375 4,849 2,171 | 8,997 5,075 2,171 | 251 145 65 | 7,922 3,925 2,297 |
| Postage | | | | | | | | | | 824 1,005 -191 |
| Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund | 1,200 | 1,200 | | 845 | 355 | | 1,200 | 1,200 | | 594 |
| Refunds of Motor Fuel Tax | 38,231 | 38,231 | | 10,378 | 27,853 | | 14,814 | 15,041 | | 606 |
| State Highways and Transportation Department Fund Total | \$ 56,990 | 57,404 | 527 | 27,681 | 29,196 | 31,409 | 32,484 | 461 | 23,884 | 8,139 |

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2023 AND 2022

| | (in thousands of dollars) | | | | | (in thousands of dollars) | | | | |
|---|---------------------------|------------------------|-----------------------|-----------------------|--------------------|---------------------------|------------------------|-----------------------|-----------------------|--------------------|
| | 2023 | | | | | 2022 | | | | |
| | Original Appropriation | Final Appropriation | Governor's Reserve | Actual Expenditure | Lapsed Balances | Original Appropriation | Final Appropriation | Governor's Reserve | Actual Expenditure | Lapsed Balances |
| (continued from previous page) | | | | | | | | | | |
| STATE SCHOOL MONEY FUND (0616) | | | | | | | | | | |
| Refunds of Tobacco and Cigarette Tax | \$ 25 | 25 | | 1 | 24 | | 25 | 25 | 2 | 23 |
| State School Money Fund Total | \$ 25 | 25 | 0 | 1 | 24 | 25 | 25 | 0 | 2 | 23 |
| TOBACCO CONTROL ENFORCEMENT (0984) | | | | | | | | | | |
| Personal Service Expense and Equipment | \$ 47 3 | 47 3 | | | 47 3 | | 44 3 | 44 3 | | 44 3 |
| Tobacco Control Enforcement Fund Total | \$ 50 | 50 | 0 | 0 | 50 | 47 | 47 | 0 | 0 | 47 |
| WORKERS' COMPENSATION FUND (0652) | | | | | | | | | | |
| Refunds - Overpayment and Errors of the Workers' Compensation Fund | \$ 2,000 | 2,000 | | 15 | 1,985 | | 2,000 | 2,000 | 22 | 1,978 |
| Workers' Compensation Fund Total | \$ 2,000 | 2,000 | 0 | 15 | 1,985 | 2,000 | 2,000 | 0 | 22 | 1,978 |
| TOTAL BUDGETED GOVERNMENTAL FUNDS | | | | | | | | | | |
| | <u>\$ 2,059,029</u> | <u>2,079,537</u> | <u>2,059</u> | <u>1,933,403</u> | <u>144,075</u> | <u>1,974,856</u> | <u>1,998,603</u> | <u>1,711</u> | <u>1,618,827</u> | <u>378,065</u> |

**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (2014 - 2023)**

| | (in thousands of dollars) | | | | | | | | | |
|-------------------------------------|---------------------------|------------------|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
| Travel | \$ 197 | 78 | 35 | 125 | 179 | 144 | 151 | 197 | 197 | 195 |
| Fuel and Utilities | | | | | | | | | | |
| Supplies | 12,164 | 12,955 | 10,820 | 11,962 | 10,265 | 11,532 | 12,958 | 12,506 | 12,059 | 11,765 |
| Professional Development | 362 | 411 | 326 | 486 | 528 | 433 | 371 | 396 | 340 | 319 |
| Communication Services and Supplies | 615 | 803 | 680 | 574 | 641 | 615 | 643 | 710 | 700 | 718 |
| Professional Services | 11,108 | 11,278 | 13,520 | 14,831 | 14,491 | 13,351 | 14,834 | 16,298 | 16,273 | 34,392 |
| Maintenance and Repair Services | 758 | 472 | 1,143 | 548 | 621 | 226 | 233 | 287 | 281 | 236 |
| Computer Equipment | 5,929 | 120 | 5 | 80 | 327 | 61 | 1 | 258 | 53 | 283 |
| Office Equipment | 364 | 139 | 54 | 94 | 170 | 100 | 537 | 118 | 298 | 453 |
| Other Equipment | 129 | 22 | 351 | 57 | 389 | 694 | 206 | 265 | 779 | 491 |
| Property\Lease\Rental | 7 | 9 | 11 | 16 | 124 | 50 | 12 | 6 | 11 | 11 |
| Other Expenses | 27 | 22 | 24 | 16 | 41 | 26 | 9 | 6 | 5 | 4 |
| Total | \$ 31,660 | \$ 26,309 | \$ 26,969 | 28,789 | 27,776 | 27,232 | 29,955 | 31,047 | 30,996 | 48,867 |

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS 2014-2023**

| | (in thousands of dollars) | | | | | | | | | |
|--|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
| Administration Division | | | | | | | | | | |
| Personal Service Expense and Equipment | \$ 4,416 | 3,958 | 3,873 | 3,991 | 3,546 | 3,519 | 3,475 | 3,340 | 3,338 | 3,234 |
| | <u>10,381</u> | <u>11,690</u> | <u>9,361</u> | <u>9,562</u> | <u>10,932</u> | <u>11,292</u> | <u>11,358</u> | <u>11,568</u> | <u>11,900</u> | <u>11,499</u> |
| Total | \$ <u>14,797</u> | <u>15,648</u> | <u>13,234</u> | <u>13,553</u> | <u>14,478</u> | <u>14,811</u> | <u>14,833</u> | <u>14,908</u> | <u>15,238</u> | <u>14,733</u> |
| Legal Services Division | | | | | | | | | | |
| Personal Service Expense and Equipment | \$ 4,909 | 4,575 | 4,513 | 4,538 | 3,943 | 3,976 | 4,100 | 3,953 | 3,814 | 3,755 |
| | <u>317</u> | <u>238</u> | <u>270</u> | <u>311</u> | <u>348</u> | <u>344</u> | <u>325</u> | <u>326</u> | <u>334</u> | <u>406</u> |
| Total | \$ <u>5,226</u> | <u>4,813</u> | <u>4,783</u> | <u>4,849</u> | <u>4,291</u> | <u>4,320</u> | <u>4,425</u> | <u>4,279</u> | <u>4,148</u> | <u>4,161</u> |
| Motor Vehicle and Driver Licensing Division | | | | | | | | | | |
| Personal Service Expense and Equipment | \$ 10,754 | 9,291 | 9,495 | 9,296 | 8,971 | 8,794 | 8,830 | 8,473 | 8,484 | 8,174 |
| | <u>5,824</u> | <u>5,142</u> | <u>5,344</u> | <u>6,762</u> | <u>4,462</u> | <u>5,161</u> | <u>5,652</u> | <u>5,869</u> | <u>5,592</u> | <u>5,889</u> |
| Total | \$ <u>16,578</u> | <u>14,433</u> | <u>14,839</u> | <u>16,058</u> | <u>13,433</u> | <u>13,955</u> | <u>14,482</u> | <u>14,342</u> | <u>14,076</u> | <u>14,063</u> |
| Taxation Division | | | | | | | | | | |
| Personal Service Expense and Equipment | \$ 21,929 | 18,582 | 19,936 | 19,437 | 20,679 | 20,485 | 20,592 | 20,478 | 20,400 | 21,465 |
| Tax Integrated System | <u>7,392</u> | <u>1,046</u> | <u>2,082</u> | <u>1,679</u> | <u>1,856</u> | <u>1,358</u> | <u>1,892</u> | <u>1,974</u> | <u>1,511</u> | <u>1,592</u> |
| Fees to Counties and Collection Agency Fees | <u>7,292</u> | <u>6,990</u> | <u>7,491</u> | <u>7,488</u> | <u>7,639</u> | <u>6,288</u> | <u>7,473</u> | <u>7,903</u> | <u>8,293</u> | <u>25,835</u> |
| Payment of Fees to Counties for Liens | <u>1,401</u> | <u>2,197</u> | <u>2,216</u> | <u>2,776</u> | <u>2,274</u> | <u>2,431</u> | <u>2,768</u> | <u>2,926</u> | <u>2,952</u> | <u>3,223</u> |
| Multistate Tax Commission Dues | <u>27</u> | <u>18</u> | <u>5</u> | <u>5</u> | <u>59</u> | <u>152</u> | <u>281</u> | <u>275</u> | <u>264</u> | <u>273</u> |
| | <u>206</u> | <u>206</u> | <u>200</u> | <u>206</u> | <u>206</u> | <u>206</u> | <u>206</u> | <u>206</u> | <u>150</u> | <u>150</u> |
| Total | \$ <u>38,247</u> | <u>29,039</u> | <u>31,930</u> | <u>31,591</u> | <u>32,713</u> | <u>30,920</u> | <u>33,212</u> | <u>33,762</u> | <u>33,570</u> | <u>52,538</u> |
| Total Personal Service | \$ 42,008 | 36,406 | 37,817 | 37,262 | 37,139 | 36,774 | 36,997 | 36,244 | 36,036 | 36,628 |
| Total Expense and Equipment | \$ <u>32,840</u> | <u>27,527</u> | <u>26,969</u> | <u>28,789</u> | <u>27,776</u> | <u>27,232</u> | <u>29,955</u> | <u>31,047</u> | <u>30,996</u> | <u>48,867</u> |
| TOTAL EXPENDITURES | \$ <u>74,848</u> | <u>63,933</u> | <u>64,786</u> | <u>66,051</u> | <u>64,915</u> | <u>64,006</u> | <u>66,952</u> | <u>67,291</u> | <u>67,032</u> | <u>85,495</u> |

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (2014 - 2023)**

| | (in thousands of dollars) | | | | | | | | | | |
|--|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--|
| | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | |
| General Fund (0101) | \$ 54,170 | 46,743 | 46,743 | 47,935 | 46,886 | 45,969 | 48,784 | 48,933 | 48,921 | 66,960 | |
| Child Support Enforcement Collections Fund (0169) | 943 | 990 | 990 | 1,050 | 1,236 | 1,292 | 1,329 | 1,366 | 1,357 | 1,494 | |
| Conservation Commission Fund (0609) | 654 | 609 | 609 | 545 | 500 | 502 | 517 | 569 | 564 | 534 | |
| Department of Revenue Federal Fund (0132) | 1,727 | 1,820 | 1,820 | 1,978 | 2,349 | 2,400 | 2,472 | 2,533 | 2,503 | 2,846 | |
| Department of Revenue Information Fund (0619) | | | | | | | | | | | |
| Department of Revenue Specialty Plate (0775) | | 1 | 1 | | | | | | | | |
| Health Initiatives Fund (0275) | 68 | 60 | 60 | 60 | 49 | 53 | 54 | 58 | 54 | 50 | |
| Motor Vehicle Commission Fund (0588) | 758 | 815 | 815 | 942 | 684 | 663 | 686 | 781 | 605 | 397 | |
| Petroleum Inspection Fund (0662) | 38 | 32 | 32 | 33 | 16 | 27 | 28 | 29 | 24 | 23 | |
| Petroleum Storage Tank Insurance Fund (0585) | 34 | 28 | 28 | 27 | 28 | 28 | 27 | 26 | 26 | 24 | |
| State Highways and Transportation Department Fund (0644) | 16,458 | 13,679 | 13,679 | 13,478 | 13,164 | 13,072 | 13,055 | 12,996 | 12,978 | 13,153 | |
| Tobacco Control Enforcement Fund (984) | | 9 | 9 | 3 | 3 | | | | | 14 | |
| Total | \$ 74,850 | 64,786 | 64,786 | 66,051 | 64,915 | 64,006 | 66,952 | 67,291 | 67,032 | 85,495 | |

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (2014 - 2023)**

| | (in thousands of dollars) | | | | | | | | | |
|---|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
| Refunds for Overpayment of Tax | \$ 1,593,580 | 1,336,569 | 1,480,064 | 1,262,829 | 1,346,643 | 1,435,055 | 1,415,657 | 1,404,699 | 1,222,501 | 1,278,422 |
| Appropriated Tax Credits | | | | | | | 291 | 363 | | |
| County Stock Insurance Tax | 76 | 79 | 130 | 128 | 125 | 121 | 115 | 114 | 103 | 82 |
| Refunds for Aviation Trust Fund | 1 | 3 | 4 | 1 | 4 | 3 | 2 | 6 | 6 | 20 |
| Distribution of Funds Accruing to the Motor Fuel Tax Fund | 252,089 | 204,900 | 180,807 | 185,423 | 188,981 | 188,109 | 188,000 | 185,676 | 185,263 | 178,451 |
| Distribution of Income Tax Check-offs | 23 | 25 | 28 | 27 | 23 | 25 | 26 | 36 | 35 | 33 |
| Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund | 845 | 594 | 617 | 531 | 453 | 401 | 474 | 448 | 404 | 850 |
| Refunds of Tobacco and Cigarette Tax | 1 | 23 | 28 | 21 | 16 | | 39 | 20 | 21 | 50 |
| Refunds of Motor Fuel Tax | 10,378 | 9,146 | 13,544 | 11,245 | 11,827 | 11,283 | 14,702 | 10,047 | 10,578 | 9,119 |
| Refunds of Fees Credited to Motor Vehicle Commission Fund | | | 3 | | 18 | 3 | 2 | 4 | 4 | 3 |
| Refunds-Overpayment and Errors of the Workers' Compensation Fund | 15 | 22 | 143 | 411 | 251 | 52 | 267 | 309 | 118 | 66 |
| Refunds-Federal and Other Funds | 4 | 2 | | 2 | 6 | | | | | 14 |
| Refunds-Debt Offset | 1,037 | 580 | 1,075 | 1,110 | 561 | 1,164 | 1,042 | 907 | 823 | 866 |
| Debt Offset Tax Credits | 194 | 141 | 96 | 13 | 69 | 82 | 146 | 69 | 66 | 99 |
| Refunds of Specialty Plates | | | | | | | | 5 | 5 | |
| Rolling Stock Tax Credit | | | | 194 | | | | | | |
| Distribution of Emblem Use Fee | 19 | 19 | 26 | 20 | 1 | 1 | 1 | 1 | 1 | 1 |
| Total Program Specific Distributions | \$ 1,858,262 | 1,552,103 | 1,676,565 | 1,461,955 | 1,548,978 | 1,636,299 | 1,620,764 | 1,602,704 | 1,419,928 | 1,468,076 |

Missouri Department of Revenue

Fund Descriptions

Fiscal Year Ended June 30, 2023

The Fund Descriptions provide detail information about the state and non-state funds and the collections the Department of Revenue deposits to these funds.



FUND DESCRIPTIONS

STATE FUND DESCRIPTIONS

General Revenue Fund (Fund 0101)

The General Revenue Fund (Fund 0101) is established in Section 33.543, RSMo, and is the state of Missouri's primary operating fund. Individual and corporate income tax and the state general sales tax are the primary sources of funding received.

Antiterrorism Fund (Fund 0759)

The Antiterrorism Fund (Fund 0759), is established by Section 41.033, RSMo, and authorized per Section 301.3123, RSMo, to collect a \$25 fee paid by applicants wishing to receive a "Fight Terrorism" license plate. The Fund can receive these \$25 donations, private donations and grants as well as any appropriation by the General Assembly. The Missouri Office of Homeland Security uses money from the Fund for antiterrorism activities.

Aviation Trust Fund (Fund 0952)

The Aviation Trust Fund (Fund 0952), is established under Section 155.090, RSMo, and is authorized by Section 155.080, RSMo, to collect a nine cents (\$0.09) per gallon use tax imposed on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. It also receives sales and use tax imposed on aviation fuel, as authorized by Section 144.805, RSMo.

Blind Pension Fund (Fund 0621)

The Blind Pension Fund (Fund 0621), is established by Article III, Section 38(a) of the Missouri Constitution, to collect a 3 cent tax on each \$100 valuation of taxable property in the state of Missouri. Also, as authorized by Section 137.1021, RSMo, this Fund receives six-tenths of 1 percent of the County Private Car Tax Trust Fund balance. Money in the Fund is used to pay pensions to the blind.

Blindness Education, Screening, and Treatment Program Fund (Fund 0892)

The Blindness Education, Screening, and Treatment Program Fund (Fund 0892), is established by Section 209.015, RSMo, and used by the Department of Health and Senior Services to education the public on eye disease and blindness awareness. Per Section 301.020, RSMo, an applicant may donate \$1 dollar to the Fund when they register their motor vehicle. Per Section 302.171, RSMo, an applicant may donate \$1 or more to the Fund when they apply for or renew their driver license.

Brain Injury Fund (Fund 0742)

The Brain Injury Fund (Fund 0742), established by Section 304.028, RSMo, receives a \$2 surcharge collected by court clerks in all criminal cases, as well as federal grants, private donations and other money designated for the Fund. The Department of Health and Senior Services uses the money collected for the purpose of transition and integration of medical, social and educational services or activities to enable individuals with traumatic brain injury and their families to live in the community.

FUND DESCRIPTIONS

Child Support Enforcement Fund (Fund 0169)

The Child Support Enforcement Fund (Fund 0169), established by Section 208.170, RSMo, receives moneys collected pursuant to Sections 454.405 and 454.420, RSMo. The Fund consists of moneys from various sources including federal receipts and moneys collected from individuals with child support obligations on behalf of recipients of public assistance.

Childhood Lead Testing Fund (Fund 0899)

The Childhood Lead Testing Fund (Fund 0899), established under Section 701.345, RSMo, for the purpose of supporting childhood lead testing programs. The Department of Health and Senior Services uses the money for the administration of childhood lead programs including the administration of blood tests to uninsured children, educational materials, and analysis of lead blood test reports and case management. Per Section 143.1006, RSMo, the Fund can receive from individuals or corporations entitled to a tax refund, a donation of \$1 dollar or more of their refund. The person entitled to a refund can designate on their tax return an amount to be sent to the Fund instead of being issued as a refund. The Fund can also receive appropriations, gifts, other contributions, grants, bequests, and other aid received from federal, private, or other sources.

Children's Trust Fund (Fund 0694)

The Children's Trust Fund (Fund 0694), established in Section 210.173, RSMo, is authorized by Section 451.151, RSMo, to receive a \$15 portion of fees that county recorders of deeds charge for the issuance of marriage licenses and a \$7 portion of fees charged for a certified copy of a marriage license. The Fund also receives contributions from individuals requesting "Children Trust Fund" license plates, as authorized by Section 301.463, RSMo, and contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 43.1000, RSMo. The Fund is used to support the Children's Trust Fund Board and their mission to prevent child abuse and neglect.

Circuit Courts Escrow Fund (Fund 0718)

The Circuit Courts Escrow Fund (Fund 0718), as authorized by Section 488.5028, RSMo, receives income tax refunds that the Department offsets as instructed by the Office of State Courts Administrator (OSCA). If a person fails to pay court costs, fines, fees, or other sums ordered by a court, the court may report such delinquencies in excess of \$25 to OSCA and request a setoff of an income tax refund.

Conservation Commission Fund (Fund 0609)

The Conservation Commission Fund (Fund 0609), is authorized by Article IV, Section 43(a), Constitution of Missouri, to receive one-eighth of 1 percent of sales/use tax collections for the purpose of control, management, restoration, conservation and regulation of the bird, fish, game, forestry, and wildlife resources of this state.

Crime Victims' Compensation Fund (Fund 0681)

The Crime Victims' Compensation Fund (Fund 0681), established and authorized by Section 595.045, RSMo, receives a portion of a \$7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and

FUND DESCRIPTIONS

violation of a municipal ordinance. The Fund receives 50 percent of the balance after the Department deposits \$250,000 into the State Forensic Laboratory Fund (Fund 0591) and deducts administrative and operational costs of the office of victims of crime and the statewide automated crime victim notification system. The Fund also receives a portion of the judgment amounts entered by the courts for various convictions. These judgment amounts are as follows:

- A. Sixty-eight dollars for the conviction of a Class A or B felony;
- B. Forty-six dollars for the conviction of a Class C or D felony; and
- C. Ten dollars for the conviction of various misdemeanors.

Criminal Record System Fund (Fund 0671)

The Criminal Record System Fund (Fund 0671), established and authorized by Section 43.530, RSMo, receives fees the Department collects on behalf of the state highway patrol's central repository. These fees are for criminal record checks and fingerprint searches.

Debt Offset Escrow Fund (Fund 0753)

The Debt Offset Escrow Fund, as authorized by Section 143.784, RSMo, receives income tax refunds that the Department offsets from a debtor identified by a state agency.

Department of Revenue Federal Fund (Fund 0132)

The Department of Revenue enters into contracts for federal grants from several federal agencies. These grants are for various motor vehicle and driver licensing programs and highway use tax and motor fuel compliance. All Department appropriations pertaining to grant expenditures are charged to this fund. The Department transmits all reimbursement receipts to this Fund. The Department of Social Services also deposits federal receipts to the Fund that are appropriated to the Department to perform oversight of and payment to the vendor that collects and disburses child support funds.

Department of Revenue Information Fund (Fund 0619)

The Department of Revenue Information Fund (Fund 0619), as authorized by Sections 32.067, 181.100 and 610.026, RSMo, receives fees that a Department charges for information requested by individuals, businesses, federal, state, and local governments. The Department transfers highway use proceeds to the State Highways and Transportation Department Fund (Fund 0644) annually. Every other year, if proceeds, other than highway use proceeds, exceed \$25,000, the Department transfers the balance to the General Revenue Fund.

Department of Revenue Specialty Plate Fund (Fund 0775)

The Department of Revenue Specialty Plate Fund (Fund 0775), established and authorized by Section 301.3150, RSMo, to receive application fees to defray the Department's cost for issuing, developing, and programming specialty plates.

FUND DESCRIPTIONS

Department of Revenue Warrant Intercept Fund (Fund 9997)

The Department of Revenue Warrant Intercept Fund (Fund 9997), serves as a conduit for intercepted vendor payments for distribution to the proper funds. As authorized by Section 140.855, RSMo, the Department intercepts the payments to state government vendors because the vendors owe delinquent taxes and fees to the Department.

Deputy Sheriff Salary Supplementation Fund (Fund 0913)

The Deputy Sheriff Salary Supplementation Fund (Fund 0913), established in Section 57.278, RSMo, and authorized by Sections 57.278 and 57.280, RSMo, receives fees that sheriffs' charge for the service of any summons, writ, subpoena or other order of the court. The money in the Fund is used to supplement the salaries and employee benefits of county deputy sheriffs'.

DNA Profiling Analysis Fund (Fund 0772)

The DNA Profiling Analysis Fund (Fund 0772), established and authorized by Section 488.5050, RSMo, receives collections of a \$30 or \$60 surcharge (depending on the class of felony) assessed in each felony circuit court proceeding and a \$15 surcharge assessed in each misdemeanor court proceeding. The Department of Public Safety's Highway Patrol Crime Lab uses the funds to fulfill the purposes of the DNA profiling system.

Domestic Relations Resolution Fund (Fund 0852)

The Domestic Relations Resolution Fund (Fund 0852), established in Section 452.554, RSMO and authorized by Section 452.552, RSMo, receives a portion of a \$3 surcharge that is charged by courts for filing an action for the dissolution of marriage. The Fund is used to reimburse local judicial circuits for the cost associated with the implementation of alternative dispute resolution programs.

Elderly Home-Delivered Meals Trust Fund (Fund 0296)

The Elderly Home-Delivered Meals Trust Fund (Fund 0296), establishes and authorized by Section 143.1002, RSMo, receives contributions of \$2 or more that taxpayers designate on their income tax returns. An individual or corporation entitled to a tax refund may designate a portion of their refund due for credit to this fund. Section 198.067, RSMo authorizes twenty-five percent of fees collected from nursing homes found guilty of violations under Chapter 198 to be deposited into the Fund.

Fair Share Fund (Fund 0687)

The Fair Share Fund (Fund 0687), established and authorized by Section 149.015, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes). The money in the Fund is transferred to the State School Money Fund (Fund 0616) for distribution to schools per Section 163.031, RSMo.

Federal Surplus Property (Fund 0407)

The Federal Surplus Property Fund (Fund 0407), as authorized by Section 34.032, RSMo, receives proceeds from the Department's vendor for recycling the Department's confidential records.

FUND DESCRIPTIONS

Foster Care and Adoptive Parents Recruitment and Retention Fund (Fund 0979)

The Foster Care and Adoptive Parents Recruitment and Retention Fund (Fund 0979), created in Section 453.600, RSMo, and authorized by Sections 453.600 and 143.1015, RSMo, to receive contributions that individuals or corporations designate on income tax returns, appropriations, gifts, donation, transfers and bequests. The Department of Social Services uses the funds to grant awards to licensed community-based foster care and adoption recruitment programs.

Gaming Commission Fund (Fund 0286)

The Gaming Commission Fund (Fund 0286), established by Section 313.835, RSMo, and authorized by Sections 313.820 and 313.835, RSMo, to receive 50 percent of the \$2 admission fee that the Department collects from gaming boats for each person embarking on an excursion gambling boat. The remaining 50 percent of the collections is transferred to the home dock city or county.

Gaming Proceeds For Education Fund (#0285)

The Gaming Proceeds for Education Fund (Fund 0285), established and authorized by Section 313.822, RSMo, to receive 90 percent of the collections of a 21 percent tax on the adjusted gross gaming receipts of gambling boats. The remaining 10 percent of the collections is transferred to the home dock city or county.

Grade Crossing Safety Account Fund (Fund 0290)

The Grade Crossing Safety Account Fund (Fund 0290), is established and authorized by Section 389.612, RSMo, to receive collections of a grade crossing safety fee that is charged to owners of motor vehicles and all-terrain vehicles. The state uses money from the Fund for the installation, construction, or reconstruction of automatic signals or other safety devices or improvements at railroad crossings, public roads, streets, or highways.

Hazardous Waste Fund (Fund 0676)

The Hazardous Waste Fund (Fund 0676), established in Section 260.391, RSMo, and authorized by Section 260.262, RSMo, receives 96 percent of the collections from fees imposed on the sale of lead-acid batteries after deduction of six percent for collection costs retained by the seller. The Fund also receives payments from hazardous waste permit and license fees, generator fees and taxes, penalties, interest, federal funds, gifts, bequests, and donations. The funding is used to clean up hazardous waste sites.

Health Initiatives Fund (Fund 0275)

The Health Initiatives Fund (Fund 0275), established in Section 191.831, RSMo, and authorized by Sections 149.015 and 149.160, RSMo, to receive collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes) and a 10 percent tax on tobacco products other than cigarettes. Money in the Fund is used to fund new programs and initiatives promoting good health. The Department receives appropriations from the fund.

FUND DESCRIPTIONS

Income Tax Irrevocable Designation Funds

As authorized by Section 143.1005, RSMo, various funds receive contributions that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund, not to exceed \$200, due for credit to the following funds: the American Cancer Society Heartland Division Inc. Fund, the ALS Lou Gehrig's Disease Fund, the Muscular Dystrophy Association Fund, the Arthritis Foundation Fund, the American Diabetes Association Gateway Area Fund, the American Heart Association Fund, the March of Dimes Fund, or the National Multiple Sclerosis Society Fund. Organizations applying for the first time must meet eligibility requirements and submit a \$1,000 application fee to be included on the income tax return which is deposited in that organization's fund. The Department distributes the collections and accrued interest to the applicable organizations semiannually.

Independent Living Center Fund (Fund 0284)

The Independent Living Center Fund (Fund 0284), established in Section 178.653, RSMo, and authorized by Section 488.5332, RSMo, to receive a portion of a \$1 surcharge from all criminal cases including violations of any county ordinance or any violation of criminal or traffic laws of this state, including infractions except when the court dismisses the proceeding or when the defendant or the state, county, or municipality must pay the costs. Money in the Fund is used to help establish and maintain independent living centers.

Insurance Dedicated Fund (Fund 0566)

The Insurance Dedicated Fund (Fund 0566), established in Section 374.150, RSMo, and authorized by Sections 374.150, 379.1326 and 379.1412, RSMo, to receive 10 percent of the premium tax paid by captive or special purpose life insurance companies subject to a maximum of 3 percent of the current fiscal year's appropriation from such fund. The remainder of such taxes are deposited into the General Revenue Fund. Money in the Fund is used by the Department of Commerce and Insurance to regulate the insurance industry.

Juvenile Justice Preservation Fund (Fund 0739)

The Juvenile Justice Preservation Fund (Fund 0739), established and authorized by Section 211.435, RSMo, to receive a \$2 surcharge for all traffic violations of any county ordinance or any violation of traffic laws of this state, including an infraction, in which a person has pled guilty. Monies in the Fund are distributed to judicial circuits for the administration of the juvenile justice system.

Kansas City Regional Law Enforcement Memorial Foundation Fund (Fund 0428)

The Kansas City Regional Law Enforcement Memorial Foundation Fund (Fund 0428), established and authorized by Section 143.1028, RSMo, is to receive contributions that individuals or corporations designate on income tax returns. It also can receive gifts or donations. The money in the Fund is used to help cover the costs of the KC law enforcement memorial.

FUND DESCRIPTIONS

Local Records Preservation Fund (Fund 0577)

The Local Records Preservation Fund (Fund 0577), as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument. The Secretary of State uses the money for preservation of local records.

Martin Luther King, Jr. State Celebration Commission Fund (Fund 0438)

The Martin Luther King, Jr. State Celebration Commission Fund (Fund 0438), as authorized by Section 301.3165, RSMo, receives monetary donations from individuals requesting "Dare to Dream" license plates. The Martin Luther King, Jr. State Celebration Commission uses the funds for activities recognizing and celebrating Martin Luther King, Jr. Day in Missouri.

Missouri CASA Fund (Fund 0590)

The Missouri CASA (Court-Appointed Special Advocate) Fund (Fund 0590), established in Section 476.777, RSMo, and authorized by Section 488.636, RSMo, receives a portion of a \$2 surcharge collected by associate and circuit courts for each domestic relations petition filed. The Fund can receive gifts, contributions, grants, bequests and other aid from federal, private or other sources. The money in the Fund is used to help CASA programs with start-up funding.

Missouri Housing Trust Fund (Fund 0254)

The Missouri Housing Trust Fund (Fund 0254), established in Section 215.034, RSMo, and authorized by Section 59.319, RSMo, to receive a \$3 user fee that county recorders of deeds charge for the recording of any instrument. Additionally, the Fund may receive grants, gifts, bequests and any money from the state or federal government. Money in the Fund is used to support affordable housing programs and projects.

Missouri Land Survey Fund (Fund 0668)

The State Land Survey Program Fund (Fund 0668), established and authorized by Section 59.319, RSMo, to receive 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument. The money in the Fund is used to help preserve survey records.

Missouri Military Family Relief Fund (Fund 0719)

The Missouri Military Family Relief Fund (Fund 0719), is established in Section 41.218, RSMo, and is authorized by Section 143.1004, RSMo, to receive contributions from individuals or corporations that designate their tax refund on their income tax returns. The Fund can also receive gifts, donations, appropriations, transfers, and bequests. The money in the Fund is used by the Adjutant General to makes grants or provides other financial assistance or services to families of persons who are members of the Missouri National Guard or Missouri residents who are members of the reserves of the armed forces of the United States.

Missouri National Guard Foundation Fund (Fund 0494)

The Missouri National Guard Foundation Fund (Fund 0494), is established and authorized by Section 143.1027, RSMo, to receive contributions from individuals or corporations that designate their tax refund

FUND DESCRIPTIONS

on their income tax returns. The Fund can also receive gifts, donations, appropriations, transfers, and bequests. The money in the Fund is distributed to the Missouri National Guard Foundation.

Missouri National Guard Trust Fund (Fund 0900)

The Missouri National Guard Trust Fund (Fund 0900), as established in Section 41.214, RSMo, and is authorized by Sections 41.214, 41.958, and 143.1003, RSMo, to receive contributions from individuals or corporations that designate their tax refund on their income tax returns. The Fund can also receive gifts, donations, appropriations, transfers, and bequests. The money in the Fund can be used by the Adjutant General to provide the appropriate uniformed honor detail to attend and render the appropriate services or coordinate the appropriate detail with a recognized veteran's organization for any deceased person who served in the armed forces of the United States during a time of war or is otherwise entitled to military honors at the person's burial, interment, or memorial service.

Missouri Office of Prosecution Services Fund (Fund 0680)

The Missouri Office of Prosecution Services Fund (Fund 0680), is established and authorized in Section 56.765, RSMo, to receive one-half of the surcharge assessed in each criminal court proceeding filed in the state except when the court dismisses a proceeding or defendant or when the state, county, or municipality must pay the costs. The fee increased from \$1 to \$5 effective August 28, 2019. The remaining one-half is paid to the county. The Fund also receives \$5 for each bad check prosecuted by the prosecuting attorney or circuit attorney as authorized by Section 570.120, RSMo.

Missouri One State Community College Training Fund – Unknown at this time

The Missouri One Start Community College Training Fund is established in Section 620.809. Starting July 1, 2023, this Fund is replacing the individual Missouri One Start Community College Job Retention Training Fund and the Missouri One Start Community College New Jobs Training Funds which are eliminated. The Fund is to receive all new and retained job credits as well as gifts, contributions, grants and bequests received from federal, private or other sources. Money in the Fund is to be used to fund job training programs.

Missouri One Start Community College Job Retention Training Fund (Fund 0717)

The Missouri One Start Community College Job Retention Training Fund (Fund 0717), is established and authorized by Section 620.809, RSMo, to receive a portion of withholding taxes remitted by employers who entered into an agreement with a community college district to provide education and training for the retention of jobs. The Department of Economic Development must approve the project agreement. This Fund is to expire on June 30, 2023.

Missouri One Start Community College New Jobs Training Fund (Fund 0563)

The Missouri One Start Community College New Jobs Training Fund (Fund 0563), is established and authorized by Section 620.809, RSMo, receives a portion of withholding taxes remitted by employers who entered into an agreement with community college districts for training projects. The Department of Economic Development must approve the project agreement. This Fund is to expire on June 30, 2023.

FUND DESCRIPTIONS

Missouri Public Health Services (Fund 0298)

The Missouri Public Health Services Fund (Fund 0298), is established in Section 192.900, RSMo, and is authorized by Section 301.3084, RSMo, to receive a \$25 contribution from an applicant requesting a "Breast Cancer Awareness" license plate. Money in the Fund is used to support breast cancer awareness activities conducted by the Department of Health and Senior Services.

Missouri State Coroners' Training Fund (Fund 0846)

The Missouri State Coroners' Training Fund (Fund 0846), is established and authorized by Section 58.208, RSMo, to receive a \$1 fee collected for issuing death certificates. Money in the Fund is used by the Missouri Coroners' and Medical Examiners Association for in-state training, equipment and supplies.

Missouri Veterans' Health and Care Fund (Fund 0606)

The Missouri Veterans' Health and Care Fund (Fund 0606), is established by Article XIV, Section 1 of the Constitution of Missouri, to receive a four percent tax levied upon the retail sale of marijuana for medical use sold at medical marijuana dispensary facilities within the state. Money in the Fund is used to support enforcement of medical marijuana laws.

MODEX Fund (Fund 0867)

The MODEX Fund (Fund 0867), is established and authorized by Section 488.5320, RSMo, to receive 50 percent of charges from cases disposed of by a violations bureau. The remaining 50 percent is deposited into the Inmate Security Fund of the county where the violation occurred. The Peace Officers Standards and Training Commission uses the money for the operational and expansion costs of the Missouri Data Exchange (MODEX) system.

Motor Fuel Tax Fund (Fund 0673)

The Motor Fuel Tax Fund (Fund 0673), is established and authorized by Section 142.345, RSMo. It is an account that receives all motor fuel tax collections until they can be distributed per statutes and the Constitution. After processing of the motor fuel returns, the money in the Fund is disbursed 73% to the State Road Fund (Fund 0320), 12% to Cities and 15% to Counties.

Motor Vehicle Commission Fund (Fund 0588)

The Motor Vehicle Commission Fund (Fund 0588), is established and authorized by Section 301.560, RSMo, to receive fees that the Department collects from manufacturers, motor vehicle dealers, and boat dealers.

Motorcycle Safety Trust Fund (Fund 0246)

The Motorcycle Safety Trust Fund (Fund 0246), established and authorized by Section 302.137, RSMo, to receive a \$1 surcharge from all criminal cases including violations of any county ordinance or any violation of criminal or traffic laws of this state, including infractions except when the court dismisses the proceeding or when the defendant or the state, county, or municipality must pay the costs. The Fund also

FUND DESCRIPTIONS

receives a \$2.75 fee from applicants for a motorcycle instruction permit, as authorized by Section 302.140, RSMo.

Organ Donor Program Fund (Fund 0824)

The Organ Donor Program Fund (Fund 0824), established in Section 194.0297, RSMo, and authorized by Sections 301.020 and 302.171, RSMo, to receive monetary donations from motor vehicle registrants and drivers' license applicants. The Fund also receives contributions from individuals requesting contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 143.1016, RSMo. The Department of Health and Senior Services uses money from the Fund for implementation of organ donation awareness programs.

Parks Sales Tax Fund (Fund 0613)

The Parks Sales Tax Fund (Fund 0613), is established by Article IV, Sections 47(a) and 47(b) of the Constitution of Missouri, to receive 50 percent of the one-tenth of 1 percent sales and use tax and motor vehicle sales tax collections. The money in the Funds is to be used by the Department of Natural Resources through the division responsible for the State park system for the acquisition, development, maintenance and operation of state parks and state historic sites.

Peace Officer Standards and Training Commission Fund (Fund 0281)

The Peace Officer Standards and Training Commission Fund (Fund 0281), established in Section 590.178, RSMo, and authorized by Section 488.5336, RSMo, to receive a \$1 surcharge from all criminal cases involving violations of any county ordinance or any violation of criminal or traffic laws of the state. The money in the Fund is to be used for training of law enforcement employees.

Pediatric Cancer Trust Fund (Fund 0959)

The Pediatric Cancer Trust Fund (Fund 0959), established and authorized by Section 143.1026, RSMo, to receive contributions designated on income tax returns, gifts, bequests, or other contributions. The State Treasurer distributes the funds to Cure Search for Children's Cancer.

Petroleum Inspection Fund (Fund 0662)

The Petroleum Inspection Fund (Fund 0662), established and authorized by Section 414.082, RSMo, receives fees for the inspection of motor fuel. The money in the Fund is used to cover the expenses of the inspections.

Petroleum Storage Tank Insurance Fund (Fund 0585)

The Petroleum Storage Tank Insurance Fund (Fund 0585), established and authorized by Section 319.129, RSMo, receives fees that the Department collects from owners and operators of underground and aboveground storage tanks.

FUND DESCRIPTIONS

Port Authority Aim Zone Fund (Fund 0583)

The Port Authority AIM Zone Fund (Fund 0583), established and authorized by Section 68.075, RSMo, receives 50 percent of state tax withholdings on new jobs within a port authority approved AIM zone after development or redevelopment has commenced. The money in the Fund can be used to cover the infrastructure improvement projects performed at the ports.

Putative Father Registry Fund (Fund 0780)

The Putative Father Registry Fund (Fund 0780), established by Sections 192.016, RSMo, and authorized by Section 453.020, RSMo, to receive a \$50 filing fee imposed on individuals petitioning for adoption. Money in the Fund is to be used by the Department of Health and Senior Services to help establish paternity and raise awareness of the responsibilities of being a parent.

School Building Revolving Fund (Fund 0279)

The School Building Revolving Fund (Fund 0279), established by Section 166.300 and authorized by Sections 166.131, RSMo, to receive collections of forfeitures for any breach of penal law collected by county treasurers. Money in the Fund is to be used to help schools with up-front funding for the lease or purchase of school buildings.

School District Trust Fund (Fund 0688)

The School District Trust Fund (Fund 0688), is established and authorized by Section 144.701, RSMo, to receive the education "Proposition C" sales and use tax collections. This money is distributed to school districts for the payment of teacher salaries.

Services to Victims Fund (Fund 0592)

The Services to Victims Fund (Fund 0592), is established in Section 595.100, RSMo. Sections 595.045 authorizes the Fund to receive a portion of a \$7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of a municipal ordinance. The fund receives 50 percent of the balance after the Department deposits \$250,000 into the State Forensic Laboratory Fund and deducts administrative and operational costs of the office of victims of crime and the statewide automated crime victim notification system.

Soil and Water Sales Tax Fund (Fund 0614)

The Soil and Water Sales Tax Fund (Fund 0614), is established by Article IV, Sections 47(a) and 47(b) of the Constitution of Missouri, to receive 50 percent of the one-tenth of 1 percent sales and use tax and motor vehicle sales tax collections. The money in the Funds is to be used for the saving of the soil and water of this state for the conservation of the productive power of Missouri agricultural land.

FUND DESCRIPTIONS

Soldiers Memorial Military Museum in St. Louis Fund (Fund 0429)

The Soldiers Memorial Military Museum in St. Louis Fund (Fund 0429), is established and authorized by Section 143.1029, RSMo, to receive contributions that taxpayers designate on their income tax return. The money in the Fund is used for funding the operations of the Soldiers Memorial Military Museum.

Solid Waste Management Fund (Fund 0570)

The Solid Waste Management Fund (Fund 0570), established in Section 260.330 and authorized by Section 260.273, RSMo, to receive 96 percent of a \$.50 fee imposed on the purchase of each new tire after deduction of six percent for collection costs retained by the tire retailer. The Fund also receives funding from landfill fees and fees from transfer stations. The money in the Fund is used to abate the volume of scrap tire and to help dispose of solid waste.

Spinal Cord Injury Fund (Fund 0578)

The Spinal Cord Injury Fund (Fund 0578), is established and authorized by Section 304.027, RSMo, to receive a portion of a \$2 surcharge assessed as costs in all criminal cases involving violations of any county ordinance or any violation of criminal or traffic laws of this state. The Fund can receive federal grants, private donations and other money. The money in the Fund is used to advance the research of spinal cord injury.

State Forensic Laboratory Fund (Fund 0591)

The State Forensic Laboratory Fund (Fund 0591), is established and authorized by Section 595.045, RSMo, to receive a portion of a \$7.50 surcharge assessed as costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of municipal ordinance. The Fund receives a maximum of \$250,000 annually. Also, this Fund, as authorized by Section 488.029, RSMo, receives a portion of a \$150 surcharge collected by court clerks. The surcharge is assessed in all criminal cases for any violation of Chapter 579, RSMo, in which a crime laboratory makes analysis of a controlled substance. No surcharge is assessed when the costs are waived, to be paid by the state, there is a criminal proceeding, or the defendant has been dismissed by the court. Money in the Fund is used to defray the expenses of the crime laboratories.

State Highways and Transportation Department Fund (Fund 0644)

The State Highways and Transportation Department Fund (fund 0644), is established and authorized by Section 226.200, RSMo, to receive collections derived from highway users as an incident to their use or right to use the highways of the state.

State Legal Expense Fund (Fund 0692)

The State Legal Expense Fund (Fund 0692), is established and authorized by Section 105.711, RSMo, to receive transfers from the General Revenue, Conservation, and Transportation funds for claims against state departments or employees. The Department of Revenue receives an appropriation from this Fund. The Fund is used to pay final judgements against state employees and departments rendered by a court of competent jurisdiction.

FUND DESCRIPTIONS

State Road Bond Fund (Fund 0319)

The State Road Bond Fund (Fund 0319), as authorized by Article IV, Section 30(b), of the Constitution of Missouri, receives 50 percent of the motor vehicle sales taxes.

State Road Fund (Fund 0320)

The State Road Fund (Fund 0320), as authorized by Article IV, Section 30(b), of the Constitution of Missouri, receives state revenue derived from highway users including state license fees and sales taxes upon motor vehicles, trailers, and motor fuel.

State School Money Fund (Fund 0616)

The State School Money Fund (Fund 0616), is established in Section 166.051, RSMo, and is authorized by Section 149.065, RSMo, to receive the collections of the 4 1/2 mills per cigarette tax (9 cents per pack of 20 cigarettes). This Fund also receives license fees collected from wholesalers of cigarette or tobacco products as authorized by Section 149.035, RSMo, and deposited by Section 149.065, RSMo, and penalties from surplus lines of insurance tax as authorized by Article IX, Section 7, of the Constitution of Missouri.

State Transportation Fund (Fund 0675)

The State Transportation Fund, as authorized by Article IV, Section 30(b) of the Constitution of Missouri, receives a portion of motor vehicle sales taxes.

Statewide Court Automation Fund (Fund 0270)

The Statewide Court Automation Fund (Fund 0270), is established in Section 476.055 and is authorized by Sections 476.055 and 488.027, RSMo, to receive fees that are assessed as costs in each circuit and associate circuit court proceeding. Also, this Fund, as authorized by Section 488.5025, RSMo, receives an \$8 fee that is assessed by courts on each person who pays a court ordered judgment, penalty, fine, sanction, or court costs on a time-payment basis, including restitution, and juvenile monetary assessments. This Fund can also receive gifts, contributions, devises, bequests, and grants and is used to support the court automation system called Casenet.

Targeted Industrial Manufacturing Enhancement Zone Fund (Fund 0604)

The Targeted Industrial Manufacturing Enhancement Zone (TIME ZONE) Fund (Fund 0604), is established and authorized by Section 620.2250, RSMo, to receive 50 percent of state tax withholdings on new jobs within an approved TIME ZONE after development or redevelopment has commenced. The money in the Fund can be used to cover the infrastructure improvement projects performed in the zone.

Tobacco Control Special Fund (Fund 0984)

The Tobacco Control Special Fund (Fund 0984), is established and authorized by Section 196.1035, RSMo, to receive court orders of any profits, gains, gross receipts, or other benefits from violations of Section

FUND DESCRIPTIONS

196.1020 to 196.1035, RSMo, by tobacco product manufacturers. The Department of Revenue receives appropriations from this Fund.

Veterans Trust Fund (Fund 0579)

The Veterans Trust Fund (Fund 0579), as established in Section 42.135, RSMo, and authorized by Sections 42.135 and 143.1001, to receive contributions that individuals or corporations designate on income tax returns, grants, gifts, bequests, and federal funds provided for the benefit of the state's veterans.

Water Patrol Division Fund (Fund 0400)

The Water Patrol Division Fund (Fund 0400), is established in Section 306.185, RSMo, and is authorized by Section 306.030, RSMo, to receive marine registration fees in excess of \$1 million annually. The Department of Revenue deposits the first \$1 million into the General Revenue Fund. Prior to July 1, 2019, the first \$2 million dollars collected were deposited into the General Revenue Fund. Money in the Fund is used to pay training expenses and equipment expenses of the Water Patrol Division.

Workers' Compensation Fund (Fund 0652)

The Workers' Compensation Fund (Fund 0652), as authorized by Sections 287.690, RSMo, receives insurance tax receipts. The Director of the Division of Workers' Compensation sets the tax rate not to exceed 2 percent on net deposits, net premiums, or net assessments of insurance providers. The Fund, as authorized by Sections 287.716 and 287.717, RSMo, also receives an administrative surcharge that is the same as the tax rate applied against policy deductible amounts.

Workers Memorial Fund (Fund 0895)

The Workers Memorial Fund (Fund 0895), is established in Section 8.900, RSMo, and authorized by Sections 8.900 and 143.1025, RSMo, to receive contributions that individuals or corporations designate on income tax returns, gifts, donations, appropriations, transfers, and bequests. The Workers Memorial Committee will use the money for a permanent memorial for workers who were killed on the job in Missouri or who suffered an on-the-job injury that resulted in a permanent disability.

World War I Memorial Trust Fund (Fund 0993)

The World War I Memorial Trust Fund (Fund 0993), is established and authorized by Section 301.3033, RSMo, to receive a voluntary contribution of \$10 from applicants of a military license plate, or a \$1 voluntary contribution from applicants of a non-military license plate. The Missouri Veterans' Commission uses the money from the Fund to restore, renovate, and maintain memorials or museums dedicated to World War I.

NON-STATE FUND DESCRIPTIONS

Bankruptcy Clearing Fund

The Bankruptcy Clearing Fund (Fund 8510) receives delinquent tax and fee payments from bankrupt entities. Once the Department of Revenue identifies the money to a particular tax or fee type, the Department transfers it to the appropriate fund.

Cigarette and Tobacco Tax and Bond Fund

The Cigarette and Tobacco Tax and Bond Fund receives cigarette tax money the Department collects for Jackson County and St. Louis County as authorized by Sections 66.340, 66.350, and 210.320, RSMo. Both counties impose a 2 ½ mills per cigarette tax (5 cents per pack of 20 cigarettes) on cigarette sales. The Department disburses the tax collections back to Jackson County and the political subdivisions within St. Louis County.

The fund also receives cash bonds that are posted by tobacco product wholesaler licensees as authorized by Section 149.035, RSMo. The Department refunds the bonds to the licensee when the licensee discontinues operations. The licensee forfeits the bond to the state if he or she becomes delinquent in paying his or her taxes.

County and Other Miscellaneous Non-State Funds

The County and Other Miscellaneous Non-State Fund (Fund 8507) is a combination of the following taxes and fees that are awaiting distribution to counties:

- County Private Car Tax
As authorized by Section 137.1021, RSMo, the Department collects taxes imposed on freight line companies. Six-tenths of 1 percent is transferred to the Blind Pension Fund (Fund 0621) and a 1 percent collection fee is transferred to the General Revenue Fund (Fund 0101). The remaining proceeds are distributed to counties. This distribution is based on each county's percentage of main track line to the aggregate total of the state.
- Statutory County Recorder's Fees
As created and authorized by Section 59.800, RSMo, the Department receives \$2 of a \$5 fee collected by the county recorder of deeds for each instrument recorded. The counties retain \$3 of the \$5 fee. From the \$2 fee proceeds, the Department distributes to qualified counties the difference between a \$55,000 ceiling per county and the total amount of the \$3 fee collected and retained by each county. A qualified county is a county that has elected to separate the offices of clerk of the circuit court and recorder and in which the office of recorder of deeds collects less than \$55,000 of the \$3 fee retained by the county.
- Safety Responsibility Custody Deposits
As authorized by Section 303.030, RSMo, the Department receives deposits from uninsured motorists involved in motor vehicle accidents. The Department makes disbursements from this fund to pay claims by other parties involved in the accident or refunds deposits to depositors one year or more

FUND DESCRIPTIONS

after the accident date if the uninsured motorist has fulfilled all legal requirements. As authorized by Section 303.220, RSMo, this fund also holds collateral the Department receives for the issuance of certificates of self-insurance.

Department Of Agriculture Non-State Funds

The Department of Agriculture Non-State Fund (Fund 8506) is a combination of the following taxes and fees awaiting distribution to agricultural organizations:

- Department of Agriculture Check-Off Fees

As authorized by Section 275.350, RSMo, the Department of Agriculture receives commodity merchandising program fees. The Department of Agriculture distributes these fees to individual commodity councils or transfers them to the state's Commodity Council Merchandising Fund (Fund 0406). The Department of Revenue exercises administrative control over the fund.

- Missouri Cotton Growers Organization Assessments

As authorized by Section 263.527, RSMo, the Department of Agriculture receives assessments levied on cotton growers. Ninety-nine percent of these collections are distributed to the Missouri Cotton Growers Organization. The remaining 1 percent, as authorized by Section 263.537, RSMo, is deposited into the state's Boll Weevil Suppression and Eradication Fund (Fund 0823) as an administrative fee for use by the Department of Agriculture. The Department of Revenue exercises administrative control over the fund.

Excess Traffic and Other Miscellaneous Fines Fund

The Excess Traffic and Other Miscellaneous Fines Fund (Fund 8513) is a combination of the following fines awaiting distribution to school districts:

- Excess Traffic Fines

As authorized by Section 479.359 RSMo, the Department receives fines, bond forfeitures, and court costs from municipal ordinance violations and minor traffic violations in excess of 20 percent of the county, city, town or village's annual general operating revenue. The Department distributes the funds to the schools within the county in which the fines were collected.

- Political Subdivision Annual Financial Reporting Fine

As authorized by Section 105.145, RSMo, the Department offsets a political subdivision's sales or use tax distribution with fines assessed by the State Auditor if the political subdivision fails to timely file its annual financial statement with the State Auditor. The Department distributes the fines to the schools within the county in which the fines were collected.

Family Support Trust Fund

As created and authorized by Section 454.533, RSMo, the Family Support Trust Fund (Fund 8509) receives funds collected from individuals with child support obligations and distributes those funds to the custodial parent.

FUND DESCRIPTIONS

Financial Institutions Tax Fund

The Financial Institutions Tax Fund (Fund 8503), as created and authorized by Chapter 148, RSMo receives 98 percent of the tax on the net income of financial institutions including banks, savings & loans, credit unions and credit or loan businesses. The Department disburses this money to the counties. The remaining 2 percent remains in the state's General Revenue Fund (Fund 0101).

The fund also receives premium taxes from domestic stock insurance companies, as authorized by Section 148.320, RSMo. The Department distributes the insurance tax to the State Treasurer, counties, and school districts pursuant to Section 148.330, RSMo.

Integrated Tax System Split Payment

The Department receives tax payments that cannot be identified to a particular type or is split between taxes and fees housed in the integrated tax system or other legacy systems. The Department transfers the collections to the appropriate fund(s) after it processes the return and identifies the specific tax type that should receive the funds.

Missouri 911 Service Trust Fund

The Missouri 911 Service Trust Fund (Fund 8515), created and authorized by Section 190.420, RSMo, and authorized by Sections 190.455, and 190.460, RSMo, receives fees assessed on subscribers of any communications service enabled to contact 911 and a three percent prepaid wireless emergency telephone service charge imposed on retail transactions of prepaid wireless telecommunication services. The Department disburses the collections to local political subdivisions.

MoDOT Non-State Fund

The Missouri Department of Transportation (MoDOT) Non-State Fund (Fund 8508) is a combination of the following taxes and fees. The Department of Revenue exercises administrative control over the fund.

- **Base State Registration**

The MoDOT receives registration, administration, and license fees on behalf of other jurisdictions as authorized by Section 390.021, RSMo. MoDOT directs the payment of the fees collected to the appropriate jurisdictions.

- **International Fuel Tax Agreement**

The MoDOT holds and disburses fuel tax revenue due to other jurisdictions or carriers generated under the International Fuel Tax Agreement. Missouri became a member of this agreement on January 1, 1990, under authority granted by Section 142.617, RSMo.

- **International Fuel Tax Agreement Bond**

The MoDOT holds fuel tax cash bonds to cover revenue generated under the International Fuel Tax Agreement. MoDOT refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond.

FUND DESCRIPTIONS

- International Registration Plan

The MoDOT collects license fees due to other jurisdictions as authorized by Section 301.277, RSMo.

Motor Fuel Tax and Bond Fund

The Motor Fuel Tax and Bond Fund receives state and local highway use taxes and fees. According to Article IV, Sections 30(a) and 30(b) of the Constitution of Missouri, the Department transfers the state taxes and fees to the State Treasurer and distributes the local taxes and fees to political subdivisions monthly.

The Motor Fuel Tax and Bond Fund also receives cash bonds from taxpayers as authorized by Sections 142.851 and 142.884, RSMo, or payments from fuel distributors eligible to participate in a pool bond as authorized by Section 142.896, RSMo. The Department refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond due to motor fuel tax delinquencies.

Motor Vehicle Local Sales Tax Fund

The Motor Vehicle Local Sales Tax Fund is a depository collection account for the sales taxes and fees collected by the Department at the contracted agent offices. The Department transfers this money to the Sales and Use Non-State Tax Fund and Motor Fuel Tax and Bond Fund for distribution to the political subdivisions and to the appropriate state funds.

The Department implemented remote deposit for the contracted agent offices. Daily contract agent office deposits are consolidated to a central E-deposit collection account and subsequently transferred to the Motor Vehicle Local Sales Tax Fund. The Department holds \$19.5 million in a compensating account to pay for all costs associated with remote deposit.

Riverboat Gaming Taxes and Fees Fund

The Riverboat Gaming Fund is a combination of the following taxes and fees:

- Riverboat Gaming Admission Fees

As authorized by Section 313.820 and 313.835, RSMo, the Department collects a \$2 admission fee from gaming boats for each person embarking on a boat. The Department transfers 50 percent of these fees to the Gaming Commission Fund and distributes 50 percent to the home dock cities and counties.

- Riverboat Gaming Gross Receipts Tax

As authorized by Section 313.822, RSMo, the Department collects gaming gross receipts tax from boats conducting gaming activities. The Department transfers 90 percent of these taxes to the Gaming Proceeds for Education Fund and distributes 10 percent to home dock cities and counties.

FUND DESCRIPTIONS

SALES AND USE NON-STATE TAX FUND

The Sales and Use Non-State Tax Fund is a combination of the following taxes:

- Local Option Use Tax

The Department receives collections generated by a local use tax with a rate equal to the rate of the local sales tax in effect as authorized by Section 144.757, RSMo. The tax is imposed on all transaction, which are subject to taxes under Sections 144.600 to 144.745, RSMo. The Department distributes this money to the taxing jurisdictions.

- Local Sales Tax

The Department receives various types of local political subdivision sales tax collections and subsequently distributes the collections to the local political subdivisions. Numerous Missouri Revised Statute Sections authorize the local political subdivisions to enact local sales taxes if approved by a percent of the voters. Section 32.087, RSMo, provides for the local sales tax procedures and duties of the Director of Revenue.

- Suspense Holding

The Department receives sales and use tax collections that cannot immediately be identified to a particular sales and use tax type (local sales tax, local use tax, protested tax, and state sales and use tax). The Department transfers the collections to the appropriate fund(s) after it processes the returns and identifies the tax type.

Non-Appropriated Funds Sources and Applications

Fiscal Year Ended June 30, 2023

This schedule provides fiscal year data on receipts, expenditures, balances, and asset valuation of other state agencies' funds not deposited in the State Treasury.



**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2023**

| Name of Fund or Source | Balance June 30, 2022 | Receipts | Expenditures | Balance June 30, 2023 (a) | Type of Asset (b) | Asset Value | |
|---|--------------------------|-------------|--------------|---------------------------------|----------------------------------|---------------|--|
| | | | | | | | |
| DEPARTMENT OF AGRICULTURE: | | | | | | | |
| Value-Added Program Fund | \$ 285,348 | 95,248 | 120,914 | 259,682 | Cash | 249,751 | |
| Animal Waste Treatment System Loan Program | 563,003 | 30,793 | 273,342 | 320,453 | Cash | 309,013 | |
| Beginning Farmer Loan Program | 67,292 | 34,214 | 15,824 | 85,682 | Cash | 101,584 | |
| Agricultural Product Utilization Contributor Tax Credit Program | 365,373 | 5,649,978 | 5,057,527 | 957,824 | Cash | 4,674,305 | |
| Family Farm Breeding Livestock Loan Program | 25,285 | 5,644 | 1,688 | 29,240 | Cash | 29,240 | |
| Qualified Beef Tax Credit Program | 0 | | | 0 | Cash | | |
| MAESTRO (ARRA) | 50,564 | 345 | 7,340 | 43,569 | Cash | 43,568 | |
| Meat Processing Facility Investment Tax Credit Act | 45,621 | 345 | 2,171 | 43,795 | Cash | 59,484 | |
| Value-Added Escrow | 819,662 | 1,695,374 | 2,443,903 | 71,133 | Cash | 671,133 | |
| Down Payment Loan Program | 206,733 | 970,538 | 820,620 | 356,651 | Cash | 355,968 | |
| Show-Me Entrepreneurial Grants for Agriculture (SEGA) | 0 | 2,914,140 | 318,885 | 2,595,254 | Cash | 2,595,254 | |
| Biofuel Infrastructure Program | 217,373 | 99 | 139,678 | 77,794 | Cash | 77,795 | |
| ATTORNEY GENERAL'S OFFICE: | | | | | | | |
| Merchandising Practices Restitution Fund | \$ 503,116 | 745,444 | 944,178 | 304,382 | Checking Account | 304,382 | |
| DEPARTMENT OF CORRECTIONS: | | | | | | | |
| Inmate Account Fund | \$ 11,979,039 | 43,882,046 | 46,093,687 | 9,767,398 | Cash | 9,767,398 | |
| DEPARTMENT OF ECONOMIC DEVELOPMENT: | | | | | | | |
| Missouri Housing Development MHDC Fund | \$ 723,186,000 | 482,656,000 | 540,462,000 | 665,380,000 | Cash, TI, Rec, Eq, Pre Exp, Bldg | 2,204,500,000 | |
| MTC General | 11,427,038 | 2,405,807 | 77,580 | 13,755,266 | Cash | 13,755,266 | |
| SSBCI Investment Income 1.0 Program | 314,138 | 5,684,737 | 5,998,875 | (0) | Cash | (0) | |
| SSBCI Investment Income 2.0 Program | 0 | 26,869,323 | 787,247 | 26,082,076 | Cash | 26,082,076 | |
| Industrial Development and Reserve Fund | 36,677,895 | 3,385,944 | (2,487,289) | 37,216,550 | Cash, TI, Rec, Eq, Pre Exp, Bldg | 37,216,550 | |
| Infrastructure Development Fund | 76,894,818 | 8,378,080 | (4,877,058) | 80,395,840 | Cash, TI, Rec, Eq, Pre Exp, Bldg | 80,395,840 | |
| National Geospatial Intelligence Agency (NGA) | 1,145,610 | 105,000 | 587,202 | 666,408 | Cash | 666,408 | |
| DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION: | | | | | | | |
| Missouri School for the Deaf: | | | | | | | |
| Trust Fund | \$ 733,403 | 245,992 | 7,694 | 971,701 | Investment | 1,039,774 | |
| Student and Activities Fund | 60,303 | 11,757 | 15,273 | 56,788 | Cash | 56,788 | |
| ATU - Audiology Training Unit | 386,374 | 64,104 | 318,617 | 131,861 | Cash | 131,861 | |
| Missouri School for the Blind: | | | | | | | |
| Trust Fund | 9,781,303 | 2,434,046 | 1,906,598 | 10,308,752 | Investment | 17,365,152 | |
| Activities Fund | 26,689 | 58,564 | 56,827 | 28,425 | Cash | 28,426 | |
| Student Fund | 2,108 | 6,414 | 6,487 | 2,035 | Cash | 2,035 | |
| Handicapped Children's Trust Fund | 6,969 | 1,546 | 1,262 | 7,253 | Investment | 10,418 | |

See page 134 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2023**

| Name of Fund or Source | Balance June 30, 2022 | Receipts | Expenditures | Balance June 30, 2023 (a) | Type of Asset (b) | Asset Value |
|--|--------------------------|-----------------------|-----------------------|---------------------------------|--|--|
| (continued from previous page) | | | | | | |
| DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION: (continued): | | | | | | |
| Career and Technical Student Organizations: | | | | | | |
| Missouri Association FCCLA | \$ 88,142 | 306,787 | 308,251 | 86,678 | Checking Account | 86,678 |
| Missouri DECA | 58,683 | 1,484,987 | 1,335,245 | 208,425 | Checking Account | 208,425 |
| Missouri Collegiate DECA | 17,824 | 11,009 | 11,158 | 17,675 | Checking Account | 17,675 |
| Missouri FBLA | 259,828 | | | 259,828 | Cash, CD | 259,828 |
| Missouri FBLA-PBL Professional Division | 7,803 | 20 | 15 | 7,808 | Checking Account | 7,808 |
| Missouri HOSA | 164,385 | 179,227 | 173,226 | 170,387 | Checking Account | 170,387 |
| Missouri PBL | 7,499 | 10 | 7,509 | (0) | Checking Account | (0) |
| Missouri Skills USA | 660,482 | | | 660,482 | Cash, CD | 660,482 |
| Missouri Technology Student Association | 68,037 | | | 68,037 | Cash | 68,037 |
| Young Farmers | 61,515 | | | 61,515 | Cash, CD | 61,515 |
| Missouri FFA | 1,810,816 | | | 1,810,816 | Cash, CD, TI, Other | 1,810,816 |
| Missouri FFA-PAS | 11,357.00 | | | 11,357 | Cash | 11,357 |
| DEPARTMENT OF HIGHER EDUCATION: | | | | | | |
| <u>University of Central Missouri:</u> | | | | | | |
| Current Unrestricted Funds | \$ (95,868,069) | 112,915,490 | 99,767,353 | (82,719,932) | Cash & Invest, Rec, Accrd Invest Inc, G/C/R, Inv, Prepays, Cont to Mosers, Pro Coll Def Mosers | \$9,412,224.74 \$58,996,702.90 \$437,038.81 \$0.00 \$828,127.76 \$828,127.76 \$1,015,934 \$11,075,004.80 \$12,174,909 |
| Current Restricted Fund | 23,863,148 | 16,622,047 | 18,841,961 | 21,643,233 | Cash & Invest, Rec, G/C/R, Prepays, CIP | \$14,291,318.10 \$96,184.61 \$7,217,936.95 \$6,965.59 \$196,678 \$52,586,047.50 \$522,852.77 |
| Auxiliary Services Designated | 45,095,621 | 31,231,334 | 24,883,483 | 51,443,471 | Cash & Invest, Rec, G/C/R, Prepays, CIP | \$712,437.12 \$5,099.39 \$1,889,652 (\$51,073.20) \$21,082.79 (\$738.15) |
| Loan Funds - Restricted Fund | 5,210,174 | 70 | | 5,210,244 | Cash & Inv, Rec, Notes Rec, Accr Invest Inc, Stud Loan Rec, G/C/R-Fed'l Govt | \$1,591,722 \$1,545,752 (\$8,056,257) \$545,261.90 |
| Unexpended Plant Restricted Fund | 3,832,275 | 371,640 | 11,537,114 | (7,333,199) | Cash, Invest, Rec, Prepays, CIP | \$0 \$1,060,809 |
| <u>Harris-Stowe State University:</u> | | | | | | |
| Current Funds - Unrestricted: Tuition and Student Fees | \$ 4,555,768 99,867 | 10,082,502 539,986 | 10,880,880 508,988 | 3,757,390 130,865 | Cash & Equivalents Cash & Equivalents | 3,757,390 130,865 |

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2023**

| Name of Fund or Source | Balance | Receipts | Expenditures | Balance | Type of Asset | Asset Value |
|---------------------------------------|---------------|------------|--------------|----------------------|------------------------------|--------------|
| | June 30, 2022 | | | June 30, 2023 (a) | | |
| Other Revenues | | | | 0 | Cash | 0 |
| Current Funds - Restricted: | | | | | Cash & Equivalents | (41,964) |
| Federal Grants | (40,976) | 13,342,585 | 13,343,573 | (41,964) | Cash, Rec | 1,532,724 |
| Other Gifts, Grants, and Contracts | 1,514,321 | 3,106,535 | 3,088,132 | 1,532,724 | Cash & Equivalents | 1,532,724 |
| Auxiliary Enterprises | (982,965) | 5,176,109 | 5,285,086 | (1,091,942) | Cash & Equivalents | (1,091,942) |
| Loan Fund | 44,465 | | 1,600 | 42,865 | Cash, Rec | 42,865 |
| Endowment | 1,897,714 | 28,981 | 1,033,464 | 893,231 | Cash, Rec | 893,231 |
| Plant | 25,141,070 | 1,580,896 | 999,808 | 25,722,158 | Cash & invest & Fixed Assets | 25,722,158 |
| <u>Lincoln University:</u> | | | | | | |
| General Fund | \$ 55,245,281 | 31,425,199 | 41,192,958 | 45,477,522 | Cash, TI, Rec, Inv, Pre Exp | 24,219,573 |
| Other Post Employment Benefits (OPEB) | (42,392,630) | | | (42,392,630) | TI | (42,392,630) |
| Auxiliary Services | 4,604,098 | 6,176,482 | 6,131,204 | 4,649,375 | Cash, TI, Rec | 4,657,803 |
| Agency Fund | 4,223,959 | 39,400,540 | 44,200,053 | (575,555) | Cash, Rec | 90,841,169 |
| Plant Fund | 76,194,838 | 15,221,069 | 4,808,980 | 86,606,927 | Cash, TI, Eq, CWIP, Bldgs | 111,098,907 |
| Endowment Fund | 4,928,198 | 127,771 | 5,556 | 5,050,413 | Cash, TI | 3,175,290 |

See page 134 for explanation of footnotes.
(continued from previous page)

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2023**

| Name of Fund or Source | Balance June 30, 2022 | Receipts | Expenditures | Balance June 30, 2023 (a) | Type of Asset (b) | Asset Value | | | | | | |
|--|--------------------------|-------------|--------------|---------------------------------|------------------------------------|-------------|--|--|--|--|--|--|
| | | | | | | | | | | | | |
| DEPARTMENT OF HIGHER EDUCATION (continued): | | | | | | | | | | | | |
| <u>Missouri Southern State University:</u> | | | | | | | | | | | | |
| Current Funds | \$ 51,568,783 | 56,111,653 | 57,929,758 | 49,750,678 | Cash, Rec, Inv, Eq, Pre Exp, Other | 175,756,334 | | | | | | |
| <u>Missouri Western State University:</u> | | | | | | | | | | | | |
| General Operating | \$ (24,828,301) | | | (24,828,301) | Cash, Rec, Pre Exp | | | | | | | |
| Designated | 4,471,338 | | | 4,471,338 | Cash, Rec | | | | | | | |
| Auxiliary Enterprises | (2,934,120) | | | (2,934,120) | Cash, Rec | | | | | | | |
| Restricted | 124,304 | | | 124,304 | Cash, Rec | | | | | | | |
| Loan Fund | 82,483 | | | 82,483 | Rec | | | | | | | |
| Investment in Plant | 69,009,310 | | | 69,009,310 | Eq, Bldg, Other | | | | | | | |
| Debt Service | 356,474 | | | 356,474 | Cash | | | | | | | |
| <u>Northwest Missouri State University:</u> | | | | | | | | | | | | |
| Current Fund: | | | | | | | | | | | | |
| General Operating | \$ 23,474,976 | 85,267,680 | 70,224,593 | 38,518,063 | Cash, Inv, Rec | 45,531,749 | | | | | | |
| Designated | 23,771,686 | 9,621,667 | 10,807,351 | 22,586,002 | Cash, Inv, Rec | 24,365,287 | | | | | | |
| Auxiliary Enterprises | 4,810,568 | 23,730,797 | 22,252,532 | 6,288,833 | Cash, Inv, Rec | 11,938,519 | | | | | | |
| Restricted | 135,284 | 16,391,022 | 16,391,022 | 135,284 | Cash, Rec | (684,742) | | | | | | |
| Loan Fund | 908,717 | 37,003 | 352,847 | 591,874 | Cash, Rec | 693,889 | | | | | | |
| Plant Fund: | | | | | | | | | | | | |
| Unexpended Plant | (88,332,368) | | | (88,332,368) | Cash, Rec | 17,913,843 | | | | | | |
| Renewals and Replacements | 29,690,693 | 10,495,169 | 13,047,514 | 27,138,348 | Cash, Rec | 29,286,416 | | | | | | |
| Debt Service | 13,763,023 | 4,719,740 | 6,871,573 | 11,611,190 | Cash, Investments & Rec | 13,947,522 | | | | | | |
| Investment in Plant | 97,143,221 | 6,153,600 | 2,053,550 | 101,243,271 | Fixed assets less depreciation | 127,481,156 | | | | | | |
| <u>Southeast Missouri State University:</u> | | | | | | | | | | | | |
| Current Fund | \$ (50,553,112) | 262,867,848 | 242,830,509 | (30,515,774) | Cash, TI, Inv, Rec, Pre Exp | 124,053,540 | | | | | | |
| Loan Fund | 574,251 | 171,495 | 267,130 | 478,617 | Cash, Rec | 1,763,309 | | | | | | |
| Endowment and Similar Funds | 1,970,860 | | | 1,970,860 | Cash, Rec | 1,970,860 | | | | | | |
| Plant Fund | 260,558,892 | 30,301,007 | 32,621,667 | 258,238,232 | Cash, Rec, Other | 440,951,442 | | | | | | |
| Agency Fund | 77,185 | 1,073,071 | 1,054,031 | 96,225 | Cash, Other | 726,183 | | | | | | |
| <u>Missouri State University:</u> | | | | | | | | | | | | |
| General Operating Fund | \$ 93,473,166 | 118,066,346 | 116,775,698 | 94,763,815 | Cash, Rec, Inv, Other | 127,930,176 | | | | | | |
| Undesignated Fund | 4,420,449 | 84,960 | | 4,505,409 | Cash, Rec, Inv, Other | 6,468,579 | | | | | | |
| Designated Fund | 805,729 | 6,009,733 | | 6,815,462 | Cash, Rec, Inv, Other | 6,815,462 | | | | | | |
| Other Funds: | | | | | | | | | | | | |
| Designated Fund | \$ 66,398,748 | 30,279,205 | 30,482,536 | 66,195,417 | Cash, Rec, Inv, Other | 67,230,119 | | | | | | |
| OPEB/GASB Accounts | (273,590,800) | | 13,606,503 | (287,197,303) | Cash, Rec, Inv, Other | 65,543,331 | | | | | | |
| Auxiliary Fund | 184,349,158 | 56,057,975 | 63,907,117 | 176,500,016 | Cash, Rec, Inv, Other | 283,127,257 | | | | | | |
| Restricted and Loan Fund | (1,430,407) | 29,250,028 | 32,210,083 | (4,390,462) | Cash, Rec, Inv, Other | (1,500,961) | | | | | | |
| Plant Fund | 287,524,329 | | 19,720,813 | 267,803,516 | Cash, Rec, Inv, Other | 429,916,773 | | | | | | |
| West Plains Fund (All Funds Except OPEB/GASB) | 24,811,522 | 8,729,738 | 8,096,880 | 25,444,380 | Cash, Rec, Inv, Other | 37,472,796 | | | | | | |
| West Plains Fund - OPEB/GASB | (12,359,153) | | 675,719 | (13,034,875) | TI | 3,128,884 | | | | | | |

See page 134 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2023**

| Name of Fund or Source | Balance June 30, 2022 | Receipts | Expenditures | Balance June 30, 2023 (a) | Type of Asset (b) | Asset Value |
|--|--------------------------|-------------|--------------|---------------------------------|--|-------------|
| (continued from previous page) | | | | | | |
| DEPARTMENT OF HIGHER EDUCATION (continued): | | | | | | |
| Truman State University | | | | | | |
| Current Funds - Unrestricted | \$ 29,236,352 | 144,337,554 | 144,327,615 | 29,246,291 | Cash, Invest, Rec, et | 43,789,359 |
| Current Funds - Restricted | 551,644 | 8,991,556 | 8,702,363 | 840,837 | Cash, Rec, Invest | 3,571,634 |
| Plant Fund | 207,099,037 | 3,159,272 | 2,758,004 | 207,500,305 | Cash, Invest, Construction, Fixed Assets | 190,485,993 |
| University of Missouri: | | | | | | |
| Unrestricted Current Funds | \$ (5,761,559) | 3,151,669 | 3,543,982 | (6,153,872) | Cash, TI, Rec, Inv | 2,668,740 |
| Restricted Funds | 269,399 | 524,885 | 528,321 | 265,963 | Cash, TI, Rec, Inv | 312,562 |
| DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS: | | | | | | |
| Division of Employment Security: | | | | | | |
| Unemployment Compensation Fund | \$ 752,530,111 | 967,614,263 | 741,818,890 | 978,325,485 | Cash | 978,325,485 |
| DEPARTMENT OF MENTAL HEALTH: | | | | | | |
| Albany Regional Center | \$ 142,512 | | | 142,512 | Cash | 142,512 |
| Bellefontaine Habilitation Center | 516,968 | | | 516,968 | Cash | 516,968 |
| Center for Behavioral Medicine | 3,500 | | | 3,500 | Cash | 3,500 |
| Central Missouri Regional Center | 1,111,493 | | | 1,111,493 | Cash | 1,111,493 |
| Fulton State Hospital | 72,585 | 1,519,973 | 1,402,845 | 189,712 | Concentrated Bank Account | 189,712 |
| Hannibal Regional Center | 276,878 | | | 276,878 | Cash | 276,878 |
| Hawthorn Children's Psychiatric Hospital | 11,280 | | | 11,280 | Cash | 11,280 |
| Higginsville Habilitation Center | 234,579 | | | 234,579 | Cash | 234,579 |
| Joplin Regional Center | 274,327 | | | 274,327 | Cash | 274,327 |
| Kansas City Regional Center | 1,467,183 | | | 1,467,183 | Cash | 1,467,183 |
| Kirksville Regional Center | 14,315 | | | 14,315 | Cash | 14,315 |
| St. Louis Forensic Treatment Center North | 11,947 | | | 11,947 | Cash | |
| Northwest Community Services | 324,171 | | | 324,171 | Cash | 324,171 |
| Northwest Mo. Psychiatric Rehabilitation Center | 83,026 | 374,768 | 356,621 | 101,173 | Concentrated Bank Account | 101,173 |
| Poplar Bluff Regional Center | 339,192 | | | 339,192 | Cash | 339,192 |
| Rolla Regional Center | 376,808 | | | 376,808 | Cash | 376,808 |
| Sikeston Regional Center | 110,062 | | | 110,062 | Cash | 110,062 |
| Southeast Mo. Mental Health | 466,128 | | | 466,128 | Cash | 466,128 |
| Southeast Mo. Residential Services | 220,037 | | | 220,037 | Cash | 220,037 |
| Southwest Community Services | 90,359 | | | 90,359 | Cash | 90,359 |
| Southwest Mo. Mental Health | 11,763 | | | 11,763 | Cash | 11,763 |
| Springfield Regional Center | 408,719 | | | 408,719 | Cash | 408,719 |
| St. Louis Developmental Dis. Treatment Center | 308,183 | | | 308,183 | Cash | 308,183 |
| St. Louis Regional Center | 1,451,958 | | | 1,451,958 | Cash | 1,451,958 |
| St. Louis Forensic Treatment Center South | 603,792 | | | 603,792 | Cash | 603,792 |

See page 134 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2023**

| Name of Fund or Source | Balance June 30, 2022 | Receipts | Expenditures | Balance June 30, 2023 (a) | Type of Asset (b) | Asset Value |
|--|--------------------------|-------------|---------------|---------------------------------|-----------------------------------|-------------|
| (continued from previous page) | | | | | | |
| DEPARTMENT OF NATURAL RESOURCES: | | | | | | |
| Division of State Parks-Maintenance Resource | \$ 309,286 | 379,051 | 349,455 | 338,882 | Cash | 338,882 |
| OFFICE OF ADMINISTRATION: | | | | | | |
| Trustee Earnings Tax Account | \$ 129,581 | 1,978,633 | (1,960,806) | 147,408 | Cash/Checking | 147,408 |
| Missouri Consolidated Health Care Plan: | | | | | | |
| Member Premium Contributions-State Employees | 113,938,510 | | | 113,938,510 | Cash, TI | 113,938,510 |
| Investment Income | 0 | | | 0 | Cash, TI | 0 |
| Member Premium-Public Entities | 9,633,398 | | | 9,633,398 | Cash, TI | 9,633,398 |
| Rebates | 86,230,763 | | | 86,230,763 | Cash, TI | 86,230,763 |
| Missouri Savings Bond Account | 22 | 16,510 | (16,510) | 22 | Cash/Checking | 22 |
| Old Age Survivors Disability and Health Insurance Trust Fund | 2,278 | 351,031,707 | (351,025,255) | 8,730 | Cash/Checking | 8,730 |
| State of MO Cafeteria Plan Account | 22,366 | 321,931 | (327,009) | 17,287 | Cash/Checking | 17,287 |
| Commuter Benefits Refund Account | 0 | | | 0 | Cash | 0 |
| DEPARTMENT OF PUBLIC SAFETY: | | | | | | |
| Mo. Veterans' Home, Cape Girardeau: Residents Cash Fund | \$ 54,068 | 103,490 | 109,773 | 47,779 | Checking | 47,802 |
| Mo. Veterans' Home, Mexico: Residents Cash Fund | 55,344 | 146,957 | 148,626 | 53,674 | Checking | 54,820 |
| Mo. Veterans' Home, Mt. Vernon: Residents Cash Fund | 49,965 | 1,249,698 | 1,238,404 | 61,259 | Interest Bearing Checking Account | 61,259 |
| SSA Representative Payee Account | 4,456 | 19,038 | 4,097 | 19,398 | Interest Bearing Checking Account | 193,698 |
| Mo. Veterans' Home, St. James: Residents Cash Fund | 27,628 | 703,235 | 708,368 | 22,495 | Checking | 22,617 |
| Mo. Veterans' Home, St. Louis: Residents Cash Fund | 143,282 | 464,551 | 459,633 | 148,200 | Checking Account | 148,205 |
| Mo. Veterans' Home, Warrensburg: Residents Cash Fund | 31,259 | 97,246 | 87,033 | 41,473 | Checking | 41,473 |
| Mo. Veterans' Home, Cameron: Residents Cash Fund | 37,122 | 1,316,605 | 1,313,400 | 40,327 | Checking | 40,327 |

See page 129 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2023**

| Name of Fund or Source | Balance June 30, 2022 | | Receipts | Expenditures | Balance June 30, 2023 (a) | | Type of Asset (b) | Asset Value | | | | |
|--|--|---|---|---|---------------------------------|--|--|---|--|--|--|--|
| | | | | | | | | | | | | |
| (continued from previous page) | | | | | | | | | | | | |
| RETIREMENT SYSTEMS: | | | | | | | | | | | | |
| Mo. State Employees Retirement System Judicial Plan Mo. State Employees Life and LTD Insurance Program | \$ 8,248,414,597 190,449,086 125,463 | 1,311,913,240 44,977,334 32,322,988 | 1,002,534,589 45,199,665 32,235,591 | 8,557,793,248 190,226,755 212,860 | | | Cash, Rec, TI, Eq Cash, Rec, TI Cash, Rec, TI | 12,793,072,428 28,392,370 4,289,730 | | | | |
| DEPARTMENT OF REVENUE (c) | | | | | | | | | | | | |
| DEPARTMENT OF SOCIAL SERVICES: | | | | | | | | | | | | |
| Division of Youth Services: | | | | | | | | | | | | |
| Southwest Region: | | | | | | | | | | | | |
| Mount Vernon Treatment Center - Trust Fund Gentry Residential Treatment Center - Trust Fund Rich Hill Youth Development Center - Trust Fund Datema House - Trust Fund Wilson Creek Group Home | \$ 1,210 485 158 0 385 | 5,424 2,313 7 2,812 3,351 | 5,740 2,617 165 2,493 3,688 | 895 181 319 47 | | | Checking Account Checking Account Checking Account Checking Account Checking Account | 895 181 165 319 47 | | | | |
| Northeast Region: | | | | | | | | | | | | |
| Cornerstone - Trust Fund Fulton Treatment Center - Trust Fund Rosa Parks Center - Trust Fund Camp Avery Park Camp - Trust Fund Montgomery City Youth Center - Trust Fund | 0 355 60 75 434 | | | 0 355 60 75 434 | | | Cash Checking Account Checking Account Checking Account Checking Account | 0 355 60 75 434 | | | | |
| Northwest Region: | | | | | | | | | | | | |
| Langsford House - Trust Fund Northwest Regional Office - Imprest Fund Northwest Regional Youth Center - Trust Fund Riverbend Treatment Center - Trust Fund Watkins Mill Park Camp - Trust Fund Waverly Regional Youth Center - Trust Fund | 2,468 0 20,951 20,720 4,566 8,250 | 8,841 | 11,222 | 87 0 17,090 30,975 5,670 9,244 | | | Checking Account Cash Checking Account Checking Account Checking Account Checking Account | 87 0 17,090 30,975 5,670 9,244 | | | | |
| Southeast Region: | | | | | | | | | | | | |
| W.E. Sears - Trust Fund Girardot Center - Trust Fund Sierra Osage Treatment Center - Trust Fund Southeast Regional Office - Imprest Fund | 2,740 1,745 1,726 1,000 | 26,009 8,575 8,844 400 | 24,702 9,309 10,203 400 | 4,046 1,011 367 1,000 | | | Checking Account Checking Account Checking Account Checking Account | 4,046 1,011 367 1,000 | | | | |
| St. Louis Region: | | | | | | | | | | | | |
| Hillsboro Treatment Center - Trust Fund Hogan Street Regional Youth Center-Trust Fund Twin Rivers -Trust Fund f.k.a. Missouri Hills - Trust Fund Bissell Hall - Trust Fund Ft. Bellefontaine - Trust Fund Lewis & Clark - Trust Fund | 52 18,367 111 50 31 355 | 896 15 30 | 13,393 96 50 31 2,776 | 52 5,870 96 31 15 | | | Checking Account Checking Account Checking Account Checking Account Checking Account | 52 5,870 96 31 15 | | | | |

See page 134 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2023**

| Name of Fund or Source | Balance June 30, 2022 | Receipts | Expenditures | Balance June 30, 2023 (a) | Type of Asset (b) | Asset Value |
|--|--------------------------|---------------|---------------|---------------------------------|----------------------|----------------|
| (continued from previous page) | | | | | | |
| DEPARTMENT OF TRANSPORTATION: | | | | | | |
| Local Fund | \$ 105,672,229 | | | 105,672,229 | Cash | 105,672,229 |
| MoDOT and MSHP Medical and Life Insurance | 48,542,870 | | | 48,542,870 | Cash, TI, Rec, CD | |
| Mo Highway and Transportation Com Self Insurance | 22,651,300 | | | 22,651,300 | Cash, TI, Rec | |
| Mo Transportation Finance Corp | 114,193,799 | | | 114,193,799 | Cash, TI, Rec | |
| Motor Carrier Services | 10,542,424 | | | 10,542,424 | Cash, TI, Rec | 10,542,424 |
| TOTAL NON-APPROPRIATED FUNDS | | | | | | |
| | \$ 11,730,604,613 | 4,509,951,824 | 3,284,285,085 | 12,234,525,488 | | 19,050,939,746 |

(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of independent audits. The balances at June 30, 2023, are final audited balances for the year then ended, and may differ from the ending balances reported in the Department of Revenue's Fiscal Year 2023 Financial and Statistical Report.

(c) The Department of Revenue's funds not deposited with the State Treasurer's Office are reported on the Non-State Funds Financial Schedule.